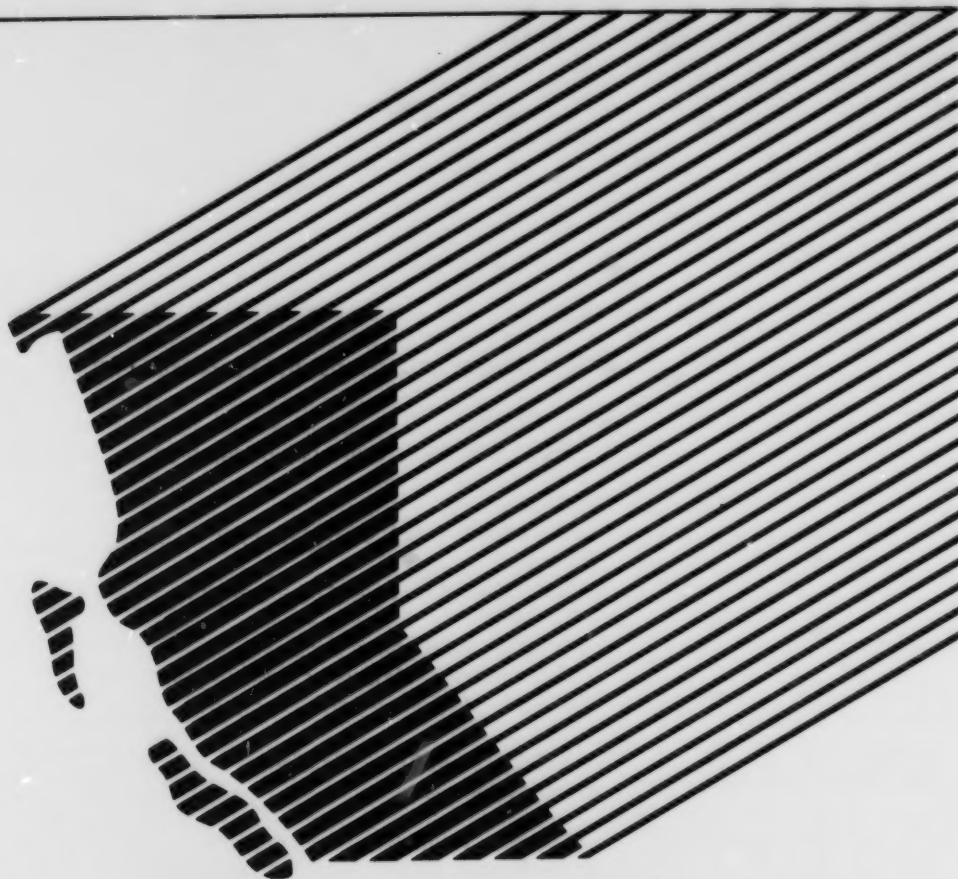




ESTIMATES

*Fiscal Year Ending
March 31, 1992*



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Ministry of Finance
and Corporate Relations

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INTRODUCTION TO THE ESTIMATES

The *Estimates* for each fiscal year are presented to the Legislative Assembly by the Minister of Finance and Corporate Relations as required by subsection 20 (1) of the *Financial Administration Act*.

The *Estimates* outline the revenue and expenditure intentions of the government for the next fiscal year. They also form the basis for annual appropriations, approved by the Legislative Assembly through a *Supply Act*, to pay money out of the Consolidated Revenue Fund. All money paid out of the Consolidated Revenue Fund must be authorized by an appropriation, either through a *Supply Act* or through a specific provision in another statute.

The Consolidated Revenue Fund is comprised of the General Fund and Special Funds. The General Fund is the main operating account of government and includes a number of Special Accounts which provide statutory authority for specific expenditure. The Special Funds also provide statutory authority to spend funds which have been earmarked for specific purposes. The detailed 1991/92 *Estimates* are presented on the basis of the General Fund.

The overall structure of the *Estimates* for 1991/92 closely follows that used last year. There are three separate sections.

The first section of the *Estimates* — Summary Information on Revenue and Expenditure — outlines the overall financial plan of the government. The first four tables focus on aggregate operating and financial transactions of the government including the estimated operating result and total borrowing requirements, and the resulting change in net equity and provincial debt outstanding at year end. The fifth table summarizes estimated operating revenue by major source together with estimated operating expenditure for special offices, ministries and other appropriations. The sixth and seventh tables provide a more detailed presentation of estimated operating revenue and expenditure respectively.

The last table details General Fund expenditure by voted appropriations and by Special Accounts. It should be noted that even where statutory authority exists to make a particular payment (apart from Special Accounts) the estimated expenditure has been included in voted appropriations to provide the Legislature with a complete estimate of the government's spending intentions.

The second section of the *Estimates* — Estimates of Special Offices, Ministries and Other Appropriations — presents detailed information on proposed expenditure and financing transactions. The Legislative Assembly will be asked to approve the *Estimates* through a *Supply Act* based on the detailed information that is provided in that section. The *Supply Act* will provide the legislative authority for voted appropriations and financing transactions. Special Accounts and financial allocations have existing statutory authority.

Each special office and ministry is presented on a similar basis, starting with a summary page. Total voted and statutory (Special Accounts) expenditure is shown as well as other financial allocations and financing transactions which are the responsibility of the special office or ministry. Also included on the summary page of each special office and ministry is the maximum fulltime equivalent (FTE) staff utilization permissible for the fiscal year. Details on each of the individual items then follow, commencing with voted appropriations which include a description of each vote and the related expenditure.

Votes provide the framework for legislative control as funds can only be spent for purposes stated and expenditure cannot exceed the vote total without subsequent legislative authority. Voted expenditures are further detailed by sub-votes and group account classification in the *Estimates*. Voted and Special Account expenditures are detailed by standard object of expenditure in the *Supplement to the Estimates*. This more detailed presentation is intended to provide additional information and establishes a framework for administrative control by the Treasury Board over expenditures by special offices and ministries.

The third section of the *Estimates* — Schedules — consists of supporting schedules that include detailed expenditure and FTE reconciliations of the 1990/91 *Estimates* to be consistent with the 1991/92 *Estimates* presentation, summaries of the operating and financing transactions and opening and closing balances for all Special Accounts, a summary of major ministry related financing transactions, a government wide summary of authorized fulltime equivalent (FTE) staff utilization by special office and ministry, and a summary of total expenditure by functional classification. Throughout the first two sections of the *Estimates*, specific cross references are given to the appropriate schedules.

EXPLANATORY NOTE — RECOVERIES

Recoveries in the *Estimates*

As in previous years, the 1991/92 *Estimates* contains a number of votes and sub-votes where recoveries are applied against expenditure. In these situations, the phrase "net of recoveries" appears beside the expenditure description and the total amount of recoveries involved is shown in the group account classifications on the opposite page.

There are two forms of recoveries: internal recoveries which are composed of inter and intra ministry chargebacks for centrally provided goods and services within government; and external recoveries which are receipts from parties external to government which would otherwise be included in the statement of General Fund revenue.

Internal Recoveries

Inter and intra ministry chargebacks have no effect on total government revenue, expenditure, or the deficit. Costs budgeted centrally in government for the provision of certain goods and services are recovered through a chargeback mechanism from those areas elsewhere in government that are using the goods and services and incurring the costs. Major inter and intra ministry chargebacks include employee benefits, and postal and Queen's Printer services.

External Recoveries

Where receipts from external parties are shown as recoveries, total government revenue and expenditure are lowered by equal amounts. There is, however, no impact on the deficit. An example of a major external recovery is interest costs relating to funds borrowed by government and reloaned to public bodies.

Authority to Spend Estimated Recoveries

Section 20(3) of the *Financial Administration Act* provides that where a vote in the *Estimates* approved by the Legislature shows an item as a credit or recovery, the vote is deemed to authorize the payment of the net expenditure shown *plus* the amount of the credit or recovery that is budgeted, whether or not this latter amount is actually realized. This is permitted because budgets are established on the basis of the *gross* amount of funds required for a particular purpose, with the anticipated associated recovery then being deducted to arrive at the net expenditure. It should be noted that a shortfall in anticipated recoveries will cause total expenditure to increase, and have the same effect on the deficit as a similar shortfall in anticipated government revenue.

Authority to Spend Excess Recoveries

Section 20(3) of the *Financial Administration Act* also provides that excess recoveries (i.e., amounts collected over and above those shown in the *Estimates* approved by the Legislative Assembly) may be used for additional expenditure, provided that prior Treasury Board approval has been obtained.

SUMMARY INFORMATION ON REVENUE AND EXPENDITURE

General Fund — Operating Transactions

General Fund and Special Funds — Summary of Accumulated Surplus (Deficit) at Year End

General Fund and Special Funds — Financing Plan

Total Net Borrowing and Debt Summary

General Fund — Summary of Estimated Revenue and Expenditure

General Fund — Estimated Revenue

General Fund — Estimated Expenditure



GENERAL FUND—OPERATING TRANSACTIONS¹

Estimates 1990/91 ² \$	Revised Forecast 1990/91 ² \$		Estimates 1991/92 \$
15,308,000,000	15,308,000,000	General Fund Revenue	16,150,000,000
15,308,000,000	15,293,000,000	General Fund Expenditure	16,545,000,000
—	15,000,000	General Fund Surplus (Deficit)	(395,000,000)

NOTES

¹ Operating transactions consist of revenue and expenditure of the General Fund (voted appropriations and Special Accounts). Details on General Fund revenue, voted appropriations, and Special Account revenue and expenditure can be found in subsequent summaries and schedules.

² To conform to the 1991/92 Estimates presentation, the estimated and revised forecast amounts for 1990/91 have been restated in respect of certain recoveries from the federal government related to education funding. The effect of this restatement is to increase revenue and expenditure by \$48,000,000 (1990/91 estimate) and \$55,000,000 (1990/91 revised forecast). The restatement does not affect the surplus (deficit).

GENERAL FUND AND SPECIAL FUNDS—SUMMARY OF ACCUMULATED SURPLUS (DEFICIT) AT YEAR END

Estimates 1990/91 \$	Revised Forecast 1990/91 \$		Estimates 1991/92 \$
(4,692,900,000)	(4,689,000,000)	General Fund Opening Balance	(4,674,000,000)
—	15,000,000	Surplus (Deficit) for the Year	(395,000,000)
(4,692,900,000)	(4,674,000,000)	General Fund Closing Balance	(5,069,000,000)
1,603,000,000	1,599,900,000	Budget Stabilization Fund Opening Balance	839,000,000
(684,000,000)	(926,000,000)	Transfer to General Fund	(839,000,000)
160,000,000	165,100,000	Interest Earnings	—
1,079,000,000	839,000,000	Budget Stabilization Fund Closing Balance ¹	—
422,500,000	420,900,000	Privatization Benefits Fund Opening Balance	477,500,000
22,000,000	56,600,000	Privatization Net Proceeds and Investment Earnings	41,500,000
444,500,000	477,500,000	Privatization Benefits Fund Closing Balance	519,000,000
(3,169,400,000)	(3,357,500,000)	Total Accumulated Deficit at Year End	(4,550,000,000)

NOTES

¹The Budget Stabilization Fund was dissolved on April 1, 1991.

GENERAL FUND AND SPECIAL FUNDS—FINANCING PLAN

Estimates 1990/91 \$	Revised Forecast 1990/91 \$		Estimates 1991/92 \$
Direct Financial Requirements			
—	(15,000,000)	General Fund Deficit (Surplus)	395,000,000
524,000,000	760,900,000	Budget Stabilization Fund Decrease	839,000,000
(22,000,000)	(56,600,000)	Privatization Benefits Fund Decrease (Increase)	(41,500,000)
259,800,000	58,500,000	Net Disbursements for Financing and Working Capital Transactions	149,500,000
<u>761,800,000</u>	<u>747,800,000</u>	Total Direct Financial Requirements	<u>1,342,000,000</u>
Direct Financial Sources			
(78,200,000)	517,400,000	Net Direct Borrowing (Repayment) for Government Purposes ^{1,2}	1,262,000,000
840,000,000	230,400,000	Decrease in Cash and Temporary Investments	80,000,000
<u>761,800,000</u>	<u>747,800,000</u>	Total Direct Financial Sources	<u>1,342,000,000</u>

TOTAL NET BORROWING AND DEBT SUMMARY

Estimates 1990/91 \$	Revised Forecast 1990/91 \$		Estimates 1991/92 \$
Net Borrowing (Repayment) for the Year^{1,2,3}			
(78,200,000)	517,400,000	Government Purposes	1,262,000,000
492,200,000	459,700,000	Crown Corporation and Agency Purposes	1,376,100,000
253,700,000	103,600,000	Other Debt and Guarantees	54,500,000
<u>667,700,000</u>	<u>1,080,700,000</u>	Total Net Borrowing	<u>2,692,600,000</u>
Direct and Guaranteed Debt at Year End³			
4,142,500,000	4,726,000,000	Government Purposes	5,988,000,000
11,864,700,000	11,782,500,000	Crown Corporation and Agency Purposes	13,158,600,000
929,800,000	781,900,000	Other Debt and Guarantees	836,400,000
<u>16,937,000,000</u>	<u>17,290,400,000</u>	Total Direct and Guaranteed Debt At Year End	<u>19,983,000,000</u>

NOTES

¹ Includes gross new long-term borrowing and the net change in short-term debt outstanding, less sinking fund contributions, sinking fund interest earnings and net maturities of long-term debt.

² Government purpose borrowing represents borrowing undertaken by the provincial government to meet its direct financial requirements. Crown corporation and agency purpose borrowing includes fiscal agency borrowing for relending to Crown corporations and agencies, and borrowing by Crown corporations and agencies which is guaranteed by the provincial government. Other debt and guarantees include guaranteed and fiscal agency debt of universities, local governments and certain private sector firms and individuals.

³ Net of sinking funds and unamortized discounts.

GENERAL FUND—SUMMARY OF ESTIMATED REVENUE AND EXPENDITURE¹

Estimates 1990/91 ² \$	Revised Forecast 1990/91 ² \$		Estimates 1991/92 \$
Revenue Summary			
8,950,000,000	8,948,000,000	Taxation Revenue	9,435,000,000
1,271,000,000	1,175,000,000	Natural Resource Revenue	1,222,000,000
1,586,000,000	1,570,000,000	Other Revenue	1,729,000,000
640,000,000	621,000,000	Contributions from Government Enterprises	640,000,000
2,177,000,000	2,068,000,000	Contributions from the Federal Government	2,285,000,000
684,000,000	926,000,000	Transfer from Budget Stabilization Fund	839,000,000
<u>15,308,000,000</u>	<u>15,308,000,000</u>	Total General Fund Revenue	<u>16,150,000,000</u>
Expenditure Summary			
Special Offices:			
19,291,000	19,300,000	Legislation	24,711,000
6,126,000	6,000,000	Auditor General	6,592,000
—	—	Conflict of Interest Commissioner	211,000
3,113,000	3,100,000	Ombudsman	3,234,000
3,812,000	3,800,000	Office of the Premier and Executive Council Operations	3,972,000
Ministries:			
1,141,501,000	1,132,500,000	Ministry of Advanced Education, Training and Technology	1,236,583,000
92,319,000	85,900,000	Ministry of Agriculture, Fisheries and Food	103,003,000
260,257,000	260,400,000	Ministry of Attorney General	269,802,000
134,913,000	132,100,000	Ministry of Development, Trade and Tourism	130,771,000
3,054,250,000	3,027,200,000	Ministry of Education	3,286,151,000
65,323,000	44,000,000	Ministry of Energy, Mines and Petroleum Resources	67,016,000
135,275,000	124,000,000	Ministry of Environment	144,310,000
97,153,000	98,600,000	Ministry of Finance and Corporate Relations	97,602,000
378,353,000	411,500,000	Ministry of Forests	442,373,000
4,809,653,000	4,947,700,000	Ministry of Health	5,400,271,000
81,024,000	79,200,000	Ministry of Labour and Consumer Services	80,322,000
79,666,000	82,600,000	Ministry of Lands and Parks	79,384,000
417,430,000	362,800,000	Ministry of Municipal Affairs, Recreation and Culture	407,805,000
5,546,000	5,200,000	Ministry of Native Affairs	9,600,000
24,843,000	29,600,000	Ministry of Provincial Secretary	24,846,000
1,710,105,000	1,760,100,000	Ministry of Social Services and Housing	1,983,549,000
378,690,000	401,500,000	Ministry of Solicitor General	388,416,000
1,216,878,000	1,184,900,000	Ministry of Transportation and Highways	1,270,851,000
36,352,000	36,100,000	Ministry of Women's Programs and Government Services and Minister Responsible for Families	44,172,000
Other Appropriations:			
646,000,000	700,600,000	Management of Public Funds and Debt ³	619,000,000
49,360,000	39,500,000	Contingencies (All Ministries) and New Programs	58,000,000
—	—	Government Efficiency Projects	7,000,000
600,000	500,000	Mineral Development Agreement	—
2,574,000	2,600,000	Insurance and Risk Management Special Account	6,396,000
150,000,000	110,000,000	Lottery Fund Special Account	120,000,000
34,880,000	600,000	South Moresby Implementation—Forestry Compensation Special Account	10,000,000
272,713,000	201,100,000	Sustainable Environment Fund Special Account	219,057,000
<u>15,308,000,000</u>	<u>15,293,000,000</u>	Total General Fund Expenditure	<u>16,545,000,000</u>
—	15,000,000	General Fund Surplus (Deficit)	<u>(395,000,000)</u>

NOTES

¹ Includes Special Account revenue and expenditure, shown in detail on Schedules B and C.

² To conform to the 1991/92 Estimates presentation, the estimated and revised forecast amounts for 1990/91 have been restated in respect of certain recoveries from the federal government related to education funding. The effect of this restatement is to increase revenue and expenditure by \$48,000,000 (1990/91 estimate) and \$55,000,000 (1990/91 revised forecast). The 1990/91 estimated and revised forecast expenditure amounts have also been restated to reflect government program reorganization. This latter restatement does not affect total revenue or expenditure. The restatements do not affect the surplus (deficit). Schedule A presents a detailed reconciliation of all expenditure restatements.

³ Includes an interest payment to the Budget Stabilization Fund of \$160,000,000 (1990/91 estimate), \$165,100,000 (1990/91 revised forecast) and nil (1991/92 estimate).

GENERAL FUND—ESTIMATED REVENUE

Estimates 1990/91 ¹ \$	Revised Forecast 1990/91 ¹ \$		Estimates 1991/92 \$
Taxation Revenue²			
3,695,000,000	4,141,000,000	Personal income	4,347,000,000
705,000,000	608,000,000	Corporation income	674,000,000
2,216,000,000	2,000,000,000	Social service	2,055,000,000
590,000,000	555,000,000	Fuel	542,000,000
344,000,000	355,000,000	Tobacco	460,000,000
294,000,000	297,000,000	Property — residential (school purpose) ³	307,000,000
542,000,000	547,000,000	Property — business (school purpose)	569,000,000
49,000,000	49,000,000	Property — rural area	50,000,000
339,000,000	215,000,000	Property purchase	240,000,000
7,000,000	11,000,000	Corporation capital	10,000,000
105,000,000	106,000,000	Insurance premium	113,000,000
58,000,000	58,000,000	Hotel room	62,000,000
6,000,000	6,000,000	Horse racing	6,000,000
8,950,000,000	8,948,000,000	Total Taxation Revenue	9,435,000,000
Natural Resource Revenue			
Petroleum and Natural Gas			
71,000,000	73,000,000	Natural gas royalties	80,000,000
120,000,000	158,000,000	Permits and fees	118,000,000
45,000,000	48,000,000	Petroleum royalties	50,000,000
236,000,000	279,000,000	Sub-total	248,000,000
83,000,000	47,000,000	Minerals	70,000,000
Forests			
475,000,000	416,000,000	Timber sales	452,000,000
149,700,000	123,000,000	Small Business Forest Enterprise Program	136,200,000
37,000,000	27,000,000	Logging tax	7,000,000
54,300,000	46,000,000	Other forests revenue	46,800,000
716,000,000	612,000,000	Sub-total	642,000,000
Other			
220,000,000	222,000,000	Water resources	246,000,000
16,000,000	15,000,000	Wildlife Act—fees and licences	16,000,000
236,000,000	237,000,000	Sub-total	262,000,000
1,271,000,000	1,175,000,000	Total Natural Resource Revenue	1,222,000,000

NOTES

¹ To conform to the 1991/92 Estimates presentation, the estimated and revised forecast amounts for 1990/91 have been restated in respect of certain recoveries from the federal government related to education funding. The effect of this restatement is to increase revenue and expenditure by \$48,000,000 (1990/91 estimate) and \$55,000,000 (1990/91 revised forecast). The 1990/91 estimated and revised forecast amounts have also been restated to reflect minor changes in presentation in certain revenue categories. This latter restatement does not affect total revenue.

² Revenue is net of tax collection commissions and revenue collection fees of \$17,300,000 (1990/91 estimate), \$19,500,000 (1990/91 revised forecast) and \$20,300,000 (1991/92 estimate).

³ Revenue is net of homeowner grants of \$418,000,000 (1990/91 estimate), \$410,000,000 (1990/91 revised forecast) and \$472,000,000 (1991/92 estimate). Homeowner grants are claimed by eligible homeowners as a reduction, first, from gross residential school taxes and, second, from other property taxes. It is estimated that more than 95 percent of the total homeowner grant expenditure is used to reduce residential (school purpose) taxes with the balance used to reduce other property taxes.

GENERAL FUND—ESTIMATED REVENUE—(Continued)

Estimates 1990/91 \$	Revised Forecast 1990/91 \$		Estimates 1991/92 \$
Other Revenue			
Fees and Licences			
653,000,000	660,000,000	Medical Services Plan premiums	733,000,000
205,000,000	205,000,000	Lottery Fund Special Account	202,500,000
208,000,000	202,000,000	Motor vehicle licences and permits	222,000,000
59,800,000	52,000,000	Ministry of Attorney General fees	58,500,000
		Real estate earnings of the Crown Land and Social Housing Special Accounts	42,000,000
66,000,000	41,000,000	Corporate, Personal Property and Manufactured Home registry fees	25,000,000
30,000,000	26,000,000	Ministry of Health fees	27,000,000
27,000,000	23,500,000	Farm Income Assurance Fund Special Account (producer premiums)	20,900,000
17,500,000	11,000,000	Coquihalla highway tolls	30,000,000
26,000,000	24,000,000	Safety inspection fees	14,000,000
13,000,000	12,000,000	Public gaming licences and permits	11,000,000
10,500,000	10,000,000	Provincial Treasury Operations Special Account	18,400,000
14,700,000	18,000,000	Securities Commission Special Account	8,700,000
7,800,000	8,300,000	Fire Services Act	5,200,000
5,000,000	5,200,000	Liquor Licensing Branch — permits and fees	5,000,000
5,000,000	5,000,000	Property tax collection fees	4,000,000
3,500,000	3,600,000	Waste management fees	3,800,000
5,200,000	3,200,000	Heritage site and museum attractions	2,300,000
2,000,000	2,300,000	Miscellaneous fees and licences	27,700,000
25,000,000	23,900,000		
1,384,000,000	1,336,000,000	Sub-total	1,461,000,000
83,000,000	102,000,000	Investment Earnings	98,000,000
		Miscellaneous	
54,000,000	56,000,000	Fines and penalties	68,000,000
16,000,000	19,000,000	Maintenance of children	11,000,000
16,000,000	14,000,000	Insurance claim receipts	14,000,000
33,000,000	43,000,000	Other miscellaneous	77,000,000
119,000,000	132,000,000	Sub-total	170,000,000
1,586,000,000	1,570,000,000	Total Other Revenue	1,729,000,000
Contributions from Government Enterprises			
447,000,000	440,000,000	Liquor Distribution Branch	452,000,000
11,700,000	22,000,000	British Columbia Buildings Corporation	25,000,000
124,000,000	113,000,000	British Columbia Hydro and Power Authority	145,000,000
17,000,000	20,000,000	British Columbia Petroleum Corporation	—
30,900,000	20,600,000	British Columbia Railway Company	10,300,000
9,400,000	5,400,000	Other	7,700,000
640,000,000	621,000,000	Total Contributions from Government Enterprises	640,000,000

GENERAL FUND—ESTIMATED REVENUE—(Continued)

Estimates 1990/91 \$	Revised Forecast 1990/91 \$		Estimates 1991/92 \$
Contributions from the Federal Government			
1,225,000,000	1,110,000,000	Established Programs Financing	1,187,000,000
716,000,000	764,000,000	Canada Assistance Plan	908,000,000
33,500,000	33,600,000	National Training Act	31,100,000
48,000,000	55,000,000	Education	59,400,000
55,000,000	18,700,000	Economic development	20,300,000
26,700,000	25,900,000	Transportation and highways	19,000,000
10,000,000	1,400,000	Public Utilities Income Tax Transfer Act	1,500,000
22,000,000	14,000,000	Reciprocal Taxation Agreement	—
20,800,000	23,000,000	Vocational Rehabilitation of Disabled Persons	24,000,000
20,000,000	22,400,000	Other payments	34,700,000
<u>2,177,000,000</u>	<u>2,068,000,000</u>	Total Contributions from the Federal Government	<u>2,285,000,000</u>
684,000,000	926,000,000	Transfer from Budget Stabilization Fund	839,000,000
<u>15,308,000,000</u>	<u>15,308,000,000</u>	Total General Fund Revenue	<u>16,150,000,000</u>

GENERAL FUND—ESTIMATED EXPENDITURE¹

Estimates 1990/91 \$		Vote No.*		Estimates 1991/92 \$
	19,291,000	1	Legislation	24,711,000
19,291,000			Legislation.....	
—			Total Voted Expenditure	24,711,000
19,291,000			Special Accounts (Statutory)	—
			Total General Fund Expenditure	24,711,000
	6,126,000	2	Auditor General	6,592,000
6,126,000			Auditor General	
—			Total Voted Expenditure	6,592,000
6,126,000			Special Accounts (Statutory)	—
			Total General Fund Expenditure	6,592,000
	—	3	Conflict of Interest Commissioner	211,000
—			Conflict of Interest Commissioner	
—			Total Voted Expenditure	211,000
—			Special Accounts (Statutory)	—
			Total General Fund Expenditure	211,000
	3,113,000	4	Ombudsman	3,234,000
3,113,000			Ombudsman	
—			Total Voted Expenditure	3,234,000
3,113,000			Special Accounts (Statutory)	—
			Total General Fund Expenditure	3,234,000
	3,812,000	5	Office of the Premier and Executive Council Operations	3,972,000
3,812,000			Office of the Premier and Executive Council Operations	
—			Total Voted Expenditure	3,972,000
3,812,000			Special Accounts (Statutory)	—
			Total General Fund Expenditure	3,972,000
	270,100	6	Ministry of Advanced Education, Training and Technology	301,000
1,090,508,900		7	Minister's Office.....	1,195,489,000
50,722,000		8	Ministry Operations	40,793,000
			Science and Technology	
1,141,501,000			Total Voted Expenditure	1,236,583,000
	49,290,000	(S)	Special Accounts (Statutory)	39,390,000
(49,290,000)			Science and Technology Fund	(39,390,000)
			Less Transfer from Vote 8	
			Total Special Accounts (net of transfers)	—
1,141,501,000			Total General Fund Expenditure	1,236,583,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expenditure.

¹ For comparative purposes only, amounts shown for 1990/91 expenditure have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B and C present a summary of all Special Accounts.

GENERAL FUND—ESTIMATED EXPENDITURE¹—(Continued)

Estimates 1990/91			Estimates 1991/92		
\$	\$	Vote No.*	\$	\$	
Ministry of Agriculture, Fisheries and Food					
269,076	9	Minister's Office.....	269,266		
59,363,760	10	Ministry Operations	63,879,874		
1,400,164	11	Provincial Agricultural Land Commission.....	1,867,860		
	12	Agri-Food Regional Development Subsidiary Agreement.....	6,650,000		
13,775,000		Okanagan Valley Tree Fruit Authority	3,820,000		
—	13				
74,808,000		Total Voted Expenditure			76,487,000
		Special Accounts (Statutory)			
—	(S)	Agricultural Land Development	—		
—	(S)	Crop Insurance Stabilization	—		
35,000,000	(S)	Farm Income Assurance Fund	43,190,000		
(17,500,000)		Less Transfer from Vote 10	(16,695,000)		
11,000	(S)	Livestock Protection	21,000		
17,511,000		Total Special Accounts (net of transfers)			26,516,000
92,319,000		Total General Fund Expenditure			103,003,000
Ministry of Attorney General					
284,571	14	Minister's Office.....	288,571		
227,089,873	15	Ministry Operations	235,914,632		
24,999,798	16	Judiciary.....	24,947,498		
252,374,242		Total Voted Expenditure			261,150,701
		Special Accounts (Statutory)			
—	(S)	Forfeited Crime Proceeds Fund	—		
9,298	(S)	Land Titles Survey	9,298		
7,873,460	(S)	Office of the Public Trustee.....	8,642,001		
7,882,758		Total Special Accounts			8,651,299
260,257,000		Total General Fund Expenditure			269,802,000
Ministry of Development, Trade and Tourism					
844,900	17	Minister's Office.....	320,000		
115,297,100	18	Ministry Operations	115,834,300		
	19	Economic and Regional Development Subsidiary Agreements (ERDA)	470,000		
4,000,000		British Columbia Trade Development Corporation.....	11,178,700		
11,868,000	20				
132,010,000		Total Voted Expenditure			127,803,000
		Special Accounts (Statutory)			
2,903,000	(S)	Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	2,968,000		
—	(S)	Industrial Incentive Fund	—		
—	(S)	Small Business Incentive Program	—		
—	(S)	Tourism Incentives Program	—		
2,903,000		Total Special Accounts			2,968,000
134,913,000		Total General Fund Expenditure			130,771,000

NOTES

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GENERAL FUND—ESTIMATED EXPENDITURE¹—(Continued)

Estimates 1990/91		Vote No.*	Estimates 1991/92	
\$	\$		\$	\$
Ministry of Education				
308,497	21	Minister's Office.....	316,667	
88,094,994	22	Ministry Operations	85,173,133	
2,883,828,600	23	Public Schools Education	3,108,736,034	
82,017,909	24	Independent Schools	91,925,166	
		Total Voted Expenditure		3,286,151,000
3,054,250,000		Special Accounts (Statutory)		—
		Total General Fund Expenditure		3,286,151,000
3,054,250,000				
Ministry of Energy, Mines and Petroleum Resources				
275,387	25	Minister's Office.....	288,232	
36,547,603	26	Ministry Operations	36,427,758	
10	27	British Columbia Utilities Commission	10	
	28	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	300,000	
500,000		Total Voted Expenditure		37,016,000
37,323,000		Special Accounts (Statutory)		—
		Vancouver Island Natural Gas Pipeline Assistance	30,000,000	
28,000,000	(S)	Total Special Accounts		30,000,000
65,323,000		Total General Fund Expenditure		67,016,000
65,323,000				
Ministry of Environment				
330,400	29	Minister's Office.....	337,279	
132,174,600	30	Ministry Operations	141,202,721	
		Total Voted Expenditure		141,540,000
132,505,000		Special Accounts (Statutory)		—
		Habitat Conservation Fund.....	2,770,000	
2,770,000	(S)	Total Special Accounts		2,770,000
2,770,000		Total General Fund Expenditure		144,310,000
135,275,000				
135,275,000				
Ministry of Finance and Corporate Relations				
329,702	31	Minister's Office.....	317,593	
74,938,868	32	Ministry Operations	74,214,857	
—	33	Compensation Fairness Program	997,500	
		Total Voted Expenditure		75,529,950
75,268,570		Special Accounts (Statutory)		—
		British Columbia Securities Commission	8,161,425	
7,650,148	(S)	Low Interest Loan Assistance Revolving Fund.....	220,000	
950,000	(S)	Provincial Home Acquisition	275,000	
800,000	(S)	Provincial Treasury Operations	17,064,817	
16,003,474	(S)	Less Transfer from Vote 32	(3,649,192)	
(3,519,192)	(S)	Provincial Treasury Revenue	—	
		Total Special Accounts (net of transfers)		22,072,050
21,884,430		Total General Fund Expenditure		97,602,000
97,153,000				
97,153,000				

NOTES

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GENERAL FUND—ESTIMATED EXPENDITURE¹—(Continued)

Estimates 1990/91 \$		Vote No.*		Estimates 1991/92 \$
Ministry of Forests				
336,735	34		Minister's Office.....	374,000
221,292,622	35		Ministry Operations	260,712,064
49,800,000	36		Fire Suppression Program.....	49,727,000
244,174,843	37		Forest Renewal.....	212,309,936
515,604,200			Total Voted Expenditure	523,123,000
			Special Accounts (Statutory)	
73,926,607	(S)		Small Business Forest Enterprise	85,867,000
3,430,000	(S)		South Moresby Implementation - Forest Replacement	2,500,000
77,356,607			Total Special Accounts	88,367,000
			Less Voted and Special Account Transfers to the Sustainable Environment Fund:	
(209,768,122)			Vote 37	(163,278,000)
(4,839,685)			Small Business Forest Enterprise Special Account	(5,839,000)
(214,607,807)				(169,117,000)
378,353,000			Total General Fund Expenditure	442,373,000
Ministry of Health				
352,605	38		Minister's Office.....	360,045
3,368,952,226	39		Ministry Operations	3,674,226,790
1,440,348,169	40		Medical Services Commission and Pharmacare.....	1,725,684,165
4,809,653,000			Total Voted Expenditure	5,400,271,000
			Special Accounts (Statutory)	
4,809,653,000			Total General Fund Expenditure	5,400,271,000
Ministry of Labour and Consumer Services				
301,501	41		Minister's Office.....	292,462
80,622,499	42		Ministry Operations	80,029,538
80,924,000			Total Voted Expenditure	80,322,000
			Special Accounts (Statutory)	
100,000	(S)		Productivity Fund.....	—
100,000			Total Special Accounts	—
81,024,900			Total General Fund Expenditure	80,322,000
Ministry of Lands and Parks				
611,922	43		Minister's Office.....	282,461
76,774,078	44		Ministry Operations	77,772,839
77,386,000			Total Voted Expenditure	78,055,300
			Special Accounts (Statutory)	
2,280,000	(S)		Crown Land	1,328,700
2,280,000			Total Special Accounts	1,328,700
79,666,000			Total General Fund Expenditure	79,384,000

NOTES

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GENERAL FUND—ESTIMATED EXPENDITURE¹—(Continued)

Estimates 1990/91		Vote No.*	Estimates 1991/92	
\$	\$		\$	\$
Ministry of Municipal Affairs, Recreation and Culture				
	347,075	45	Minister's Office.....	350,891
	73,920,925	46	Ministry Operations	76,262,109
	351,900,000	47	Municipal Revenue Sharing	376,200,000
426,168,000			Total Voted Expenditure	452,813,000
	1,700,000	(S)	Special Accounts (Statutory)	
	1,550,000	(S)	British Columbia Cultural Fund	1,700,000
	338,150,000	(S)	Physical Fitness and Amateur Sports Fund.....	1,550,000
	(351,900,000)		Revenue Sharing Fund	326,000,000
	1,762,000	(S)	Less Transfer from Vote 47	(376,200,000)
			University Endowment Lands Administration	1,942,000
(8,738,000)			Total Special Accounts (net of transfers)	(45,008,000)
417,430,000			Total General Fund Expenditure	407,805,000
Ministry of Native Affairs				
	281,782	48	Minister's Office.....	288,507
	2,774,218	49	Ministry Operations	7,138,493
3,056,000			Total Voted Expenditure	7,427,000
	2,490,000	(S)	Special Accounts (Statutory)	
			First Citizens' Fund.....	2,173,000
2,490,000			Total Special Accounts	2,173,000
5,546,000			Total General Fund Expenditure	9,600,000
Ministry of Provincial Secretary				
	272,757	50	Minister's Office.....	288,000
	24,570,243	51	Ministry Operations	24,558,000
24,843,000			Total Voted Expenditure	24,846,000
—			Special Accounts (Statutory)	—
24,843,000			Total General Fund Expenditure	24,846,000
Ministry of Social Services and Housing				
	331,553	52	Minister's Office.....	337,553
	1,673,568,447	53	Ministry Operations	1,983,211,447
1,673,900,000			Total Voted Expenditure	1,983,549,000
	36,205,000	(S)	Special Accounts (Statutory)	—
			Social Housing.....	—
36,205,000			Total Special Accounts	—
1,710,105,000			Total General Fund Expenditure	1,983,549,000

NOTES

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GENERAL FUND—ESTIMATED EXPENDITURE¹—(Continued)

Estimates 1990/91 \$		Vote No.*		Estimates 1991/92 \$
Ministry of Solicitor General				
267,592	54	Minister's Office.....	274,720	
376,118,908	55	Ministry Operations	386,237,780	
1,203,500	56	Emergency Assistance	803,500	
377,590,000		Total Voted Expenditure		387,316,000
		Special Accounts (Statutory)		
1,100,000	(S)	Corrections Work Program	1,100,000	
1,100,000		Total Special Accounts		1,100,000
378,690,000		Total General Fund Expenditure		388,416,000
Ministry of Transportation and Highways				
374,423	57	Minister's Office.....	381,000	
640,342,060	58	Ministry Operations	702,998,000	
576,161,517	59	Transportation Capital	567,472,000	
1,216,878,000		Total Voted Expenditure		1,270,851,000
		Special Accounts (Statutory)		
576,161,517	(S)	Freedom to Move	567,472,000	
(576,161,517)		Less Transfer from Vote 59	(567,472,000)	
—		Total Special Accounts (net of transfers)		—
1,216,878,000		Total General Fund Expenditure		1,270,851,000
Ministry of Women's Programs and Government Services and Minister Responsible for Families				
284,000	60	Minister's Office.....	321,033	
31,612,980	61	Ministry Operations	43,850,947	
10	62	Pensions and Employee Benefits Administration.....	10	
10	63	Pensions and Employee Benefits Contributions	10	
31,897,000		Total Voted Expenditure		44,172,000
		Special Accounts (Statutory)		
4,455,000	(S)	Purchasing Commission Working Capital.....	—	
4,455,000		Total Special Accounts		—
36,352,000		Total General Fund Expenditure		44,172,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expenditure.

¹ For comparative purposes only, amounts shown for 1990/91 expenditure have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B and C present a summary of all Special Accounts.

GENERAL FUND—ESTIMATED EXPENDITURE¹—(Continued)

Estimates 1990/91 \$		Vote No.*		Estimates 1991/92 \$
Other Appropriations				
646,000,000	64		Management of Public Funds and Debt.....	619,000,000
49,360,000	65		Contingencies (All Ministries) and New Programs	58,000,000
—	66		Government Efficiency Projects.....	7,000,000
600,000			Mineral Development and Exploration Incentives	—
695,960,000			Total Voted Expenditure	684,000,000
			Special Accounts (Statutory)	
2,574,000	(S)		Insurance and Risk Management.....	6,396,000
200,000,000	(S)		Lottery Fund.....	120,000,000
	(S)		South Moresby Implementation - Forestry	
34,880,000			Compensation	10,000,000
272,713,000	(S)		Sustainable Environment Fund	219,057,000
510,167,000			Total Special Accounts	355,453,000
			Less Special Account Transfer to the Sustainable	
			Environment Fund:	
(50,000,000)			Lottery Fund.....	—
(50,000,000)				—
1,156,127,000			Total General Fund Expenditure	1,039,453,000
All Appropriations				
14,866,241,012			Total Voted Expenditure	16,217,725,951
706,366,795			Total Special Accounts (Statutory)	496,391,049
(264,607,807)			Less Transfers to the Sustainable Environment Fund ...	(169,117,000)
15,308,000,000			Total General Fund Expenditure	16,545,000,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expenditure.

¹ For comparative purposes only, amounts shown for 1990/91 expenditure have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B and C present a summary of all Special Accounts.



ESTIMATES OF SPECIAL OFFICES, MINISTRIES AND OTHER APPROPRIATIONS

For the Fiscal Year Ending March 31, 1992

Legislation

Auditor General

Conflict of Interest Commissioner

Ombudsman

Office of the Premier and Executive Council Operations

Ministry of Advanced Education, Training and Technology

Ministry of Agriculture, Fisheries and Food

Ministry of Attorney General

Ministry of Development, Trade and Tourism

Ministry of Education

Ministry of Energy, Mines and Petroleum Resources

Ministry of Environment

Ministry of Finance and Corporate Relations

Ministry of Forests

Ministry of Health

Ministry of Labour and Consumer Services

Ministry of Lands and Parks

Ministry of Municipal Affairs, Recreation and Culture

Ministry of Native Affairs

Ministry of Provincial Secretary

Ministry of Social Services and Housing

Ministry of Solicitor General

Ministry of Transportation and Highways

Ministry of Women's Programs and Government Services and Minister Responsible for Families

Other Appropriations

LEGISLATION

Summary¹

Estimates 1990/91 \$	Vote No.		Estimates 1991/92 \$
BUDGETARY EXPENDITURE			
Voted Appropriations			
19,291,000	1	Legislation.....	24,711,000
19,291,000		Total Voted Expenditure.....	24,711,000
Special Accounts (Statutory)			
—		None.....	—
19,291,000		Total General Fund Expenditure.....	24,711,000
Total Fulltime Equivalent (FTE) Employment²			
N/A			N/A

FINANCING TRANSACTIONS

None

TOTAL VOTED EXPENDITURE BY
GROUP ACCOUNT CLASSIFICATION

9,084,743	Salaries and Benefits	9,783,051
3,838,242	Operating Costs	7,512,599
872,100	Asset Acquisitions	1,090,500
130,865	Grants and Contributions	126,900
5,365,050	Other Expenditures	6,197,950
19,291,000	Total Voted Expenditure.....	24,711,000

NOTES

¹ For comparative purposes only, figures shown for 1990/91 expenditure have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Not applicable. Legislation (Vote 1) is not included in the government's staffing plan.

Vote 1

LEGISLATION

Classification by Sub-Vote

Estimates 1990/91 \$		Estimates 1991/92 \$
4,118,424	Members of the Legislative Assembly - Indemnities and Allowances	4,458,450
3,434,380	Members of the Legislative Assembly - Constituency Allowances	3,998,400
105,600	Members' Dining Room	105,000
314,000	Legislative Committees	220,000
359,454	Legislative Accounting Office	408,632
150,265	Inter-Parliamentary Relations	231,900
60,200	Legislative Procedure Review	20,200
460,000	Legislative Documents	500,000
1,388,200	Government Caucus Global	1,467,490
448,146	Leader of the Opposition	429,733
1,519,500	Opposition Caucus Global	1,795,757
320,000	Centralized Expenses	425,000
543,786	Clerk of the House	552,468
1,006,000	Sergeant-at-Arms	1,105,642
832,500	Hansard	1,492,000
302,222	Office of the Speaker	374,356
1,824,043	Legislative Library	2,303,052
119,280	Legislative Internship Program	132,920
1,985,000	Legislative Buildings Improvements and Communications	3,290,000
—	Legislative Television System	900,000
—	Television Distribution	500,000
19,291,000	Total Vote	24,711,000

VOTE DESCRIPTION

This vote provides for the operation of the Legislative Assembly and its committees, including indemnities, allowances and salaries for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. A grant is provided for membership in the Commonwealth Parliamentary Association.

Vote 1

LEGISLATION

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
MEMBERS OF THE LEGISLATIVE ASSEMBLY — INDEMNITIES AND ALLOWANCES		
Salaries and Benefits (Indemnities and Supplementary Salaries)	2,428,754	2,654,400
Other Expenditures (Expense Allowances)	1,689,670	1,804,050
Total	<u>4,118,424</u>	<u>4,458,450</u>
MEMBERS OF THE LEGISLATIVE ASSEMBLY — CONSTITUENCY ALLOWANCES		
Other Expenditures	<u>3,434,380</u>	<u>3,998,400</u>
MEMBERS' DINING ROOM		
Grants and Contributions	<u>105,600</u>	<u>105,000</u>
LEGISLATIVE COMMITTEES		
Operating Costs	215,000	70,000
Other Expenditures	99,000	150,000
Total	<u>314,000</u>	<u>220,000</u>
LEGISLATIVE ACCOUNTING OFFICE		
Salaries and Benefits	270,412	304,720
Operating Costs	69,042	83,912
Asset Acquisitions	20,000	20,000
Total	<u>359,454</u>	<u>408,632</u>
INTER-PARLIAMENTARY RELATIONS		
Operating Costs	—	10,000
Grants and Contributions	25,265	21,900
Other Expenditures	125,000	200,000
Total	<u>150,265</u>	<u>231,900</u>
LEGISLATIVE PROCEDURE REVIEW		
Salaries and Benefits	7,200	—
Operating Costs	52,000	19,700
Asset Acquisitions	1,000	500
Total	<u>60,200</u>	<u>20,200</u>
LEGISLATIVE DOCUMENTS		
Operating Costs	<u>460,000</u>	<u>500,000</u>

(Continued on page 20)

Vote 1—Continued

LEGISLATION—Continued

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
GOVERNMENT CAUCUS GLOBAL		
Salaries and Benefits.....	1,109,700	1,126,490
Operating Costs.....	249,500	322,000
Asset Acquisitions.....	29,000	19,000
Total	<u>1,388,200</u>	<u>1,467,490</u>
LEADER OF THE OPPOSITION		
Salaries and Benefits.....	378,146	399,733
Operating Costs.....	70,000	30,000
Total	<u>448,146</u>	<u>429,733</u>
OPPOSITION CAUCUS GLOBAL		
Salaries and Benefits.....	1,289,500	1,439,757
Operating Costs.....	201,500	327,500
Asset Acquisitions.....	28,500	28,500
Total	<u>1,519,500</u>	<u>1,795,757</u>
CENTRALIZED EXPENSES		
Operating Costs.....	170,000	275,000
Asset Acquisitions.....	150,000	150,000
Total	<u>320,000</u>	<u>425,000</u>
CLERK OF THE HOUSE		
Salaries and Benefits.....	509,286	537,468
Operating Costs.....	18,000	10,000
Asset Acquisitions.....	13,500	2,000
Other Expenditures.....	3,000	3,000
Total	<u>543,786</u>	<u>552,468</u>
SERGEANT-AT-ARMS		
Salaries and Benefits.....	849,500	937,155
Operating Costs.....	155,500	167,487
Asset Acquisitions.....	1,000	1,000
Total	<u>1,006,000</u>	<u>1,105,642</u>
HANSARD		
Salaries and Benefits.....	603,000	597,000
Operating Costs.....	194,500	875,000
Asset Acquisitions.....	35,000	20,000
Total	<u>832,500</u>	<u>1,492,000</u>

(Continued on page 21)

Vote 1—Continued

LEGISLATION—Continued

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
OFFICE OF THE SPEAKER		
Salaries and Benefits.....	254,522	267,856
Operating Costs.....	28,200	62,000
Asset Acquisitions.....	12,000	9,500
Other Expenditures.....	7,500	35,000
Total	<u>302,222</u>	<u>374,356</u>
LEGISLATIVE LIBRARY		
Salaries and Benefits.....	1,294,943	1,420,052
Operating Costs.....	497,000	543,000
Asset Acquisitions.....	32,100	340,000
Total	<u>1,824,043</u>	<u>2,303,052</u>
LEGISLATIVE INTERNSHIP PROGRAM		
Salaries and Benefits.....	89,780	98,420
Operating Costs.....	23,000	27,000
Other Expenditures.....	6,500	7,500
Total	<u>119,280</u>	<u>132,920</u>
LEGISLATIVE BUILDINGS IMPROVEMENTS AND COMMUNICATIONS		
Operating Costs.....	1,435,000	2,790,000
Asset Acquisitions.....	550,000	500,000
Total	<u>1,985,000</u>	<u>3,290,000</u>
LEGISLATIVE TELEVISION SYSTEM		
Operating Costs.....	<u>—</u>	<u>900,000</u>
TELEVISION DISTRIBUTION		
Operating Costs.....	<u>—</u>	<u>500,000</u>



AUDITOR GENERAL

Summary¹

Estimates 1990/91 \$	Vote No.		Estimates 1991/92 \$
BUDGETARY EXPENDITURE			
Voted Appropriations			
6,126,000	2	Auditor General	6,592,000
6,126,000		Total Voted Expenditure	6,592,000
Special Accounts (Statutory)			
—		None	—
6,126,000		Total General Fund Expenditure	6,592,000
87		Total Fulltime Equivalent (FTE) Employment ²	90

FINANCING TRANSACTIONS

None

TOTAL VOTED EXPENDITURE BY
GROUP ACCOUNT CLASSIFICATION

4,929,761	Salaries and Benefits	5,172,800
976,739	Operating Costs	1,181,200
196,000	Asset Acquisitions	205,000
47,000	Grants and Contributions	50,000
(23,500)	Recoveries	(17,000)
6,126,000	Total Voted Expenditure	6,592,000

NOTES

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 2**AUDITOR GENERAL**Estimates 1990/91
\$6,126,000Estimates 1991/92
\$6,592,000

Total Vote (net of recoveries)

VOTE DESCRIPTION

This vote provides for the salary of the Auditor General and costs of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*. These requirements involve examination of the accounts and records of the government, issuance of audit reports on the government's financial statements, and submission of an annual report to the Legislative Assembly on the work of the Office. The Auditor General is also responsible for audits of a number of Crown corporations and other public bodies. A grant is provided to the Canadian Comprehensive Auditing Foundation. Costs incurred for certain audits are recovered.

Vote 2

AUDITOR GENERAL

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	4,929,761	5,172,800
Operating Costs.....	976,739	1,181,200
Asset Acquisitions.....	196,000	205,000
Grants and Contributions.....	47,000	50,000
Recoveries.....	(23,500)	(17,000)
Total	<u>6,126,000</u>	<u>6,592,000</u>



CONFLICT OF INTEREST COMMISSIONER

Summary

Estimates 1990/91 ¹ \$	Vote No.		Estimates 1991/92 \$
BUDGETARY EXPENDITURE			
Voted Appropriations			
—	3	Conflict of Interest Commissioner.....	211,000
—		Total Voted Expenditure.....	211,000
Special Accounts (Statutory)			
—		None.....	—
—		Total General Fund Expenditure.....	211,000
N/A		Total Fulltime Equivalent (FTE) Employment²	N/A
FINANCING TRANSACTIONS			
None			
TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION			
—		Salaries and Benefits	113,500
—		Operating Costs	91,500
—		Asset Acquisitions	6,000
—		Total Voted Expenditure.....	211,000

NOTES

¹ The Conflict of Interest Commissioner was established during the 1990/91 fiscal year. No amount was included for the Conflict of Interest Commissioner in the 1990/91 Estimates.

² Not applicable. Conflict of Interest Commissioner (Vote 3) is not included in the government's staffing plan.

Vote 3**CONFLICT OF INTEREST COMMISSIONER**Estimates 1990/91
\$

Total Vote

Estimates 1991/92
\$

211,000**VOTE DESCRIPTION**

This vote provides for the salary of the Conflict of Interest Commissioner and the costs incurred by the Office of the Conflict of Interest Commissioner in meeting the requirements of the *Members' Conflict of Interest Act*.

Vote 3

CONFLICT OF INTEREST COMMISSIONER

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	—	113,500
Operating Costs.....	—	91,500
Asset Acquisitions.....	—	6,000
Total	—	211,000



OMBUDSMAN

Summary¹

Estimates 1990/91 \$	Vote No.		Estimates 1991/92 \$
BUDGETARY EXPENDITURE			
Voted Appropriations			
3,113,000	4	Ombudsman	3,234,000
3,113,000		Total Voted Expenditure	3,234,000
Special Accounts (Statutory)			
—	None		—
3,113,000		Total General Fund Expenditure	3,234,000
38		Total Fulltime Equivalent (FTE) Employment²	38
FINANCING TRANSACTIONS			
None			
TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION			
2,385,343		Salaries and Benefits	2,441,349
672,657		Operating Costs	737,651
55,000		Asset Acquisitions	55,000
3,113,000		Total Voted Expenditure	3,234,000

NOTES

- ¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.
- ² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 4**OMBUDSMAN**

Estimates 1990/91

Estimates 1991/92

3,113,000

Total Vote

3,234,000**VOTE DESCRIPTION**

This vote provides for the salary of the Ombudsman and the cost of the Office of the Ombudsman in meeting the requirements of the *Ombudsman Act*.

Vote 4

OMBUDSMAN

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	2,385,343	2,441,349
Operating Costs.....	672,657	737,651
Asset Acquisitions.....	55,000	55,000
Total	<u>3,113,000</u>	<u>3,234,000</u>

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OFFICE OF THE PREMIER AND EXECUTIVE COUNCIL OPERATIONS

Summary¹

Estimates 1990/91 \$	Vote No.		Estimates 1991/92 \$
BUDGETARY EXPENDITURE			
Voted Appropriations			
3,812,000	5	Office of the Premier and Executive Council Operations	3,972,000
3,812,000		Total Voted Expenditure	3,972,000
Special Accounts (Statutory)			
—	None		—
3,812,000		Total General Fund Expenditure	3,972,000
60		Total Fulltime Equivalent (FTE) Employment²	60
FINANCING TRANSACTIONS			
None			
TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION			
2,875,957		Salaries and Benefits	2,943,697
857,043		Operating Costs	953,203
79,000		Asset Acquisitions	75,100
3,812,000		Total Voted Expenditure	3,972,000

NOTES

- ¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.
- ² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 5

OFFICE OF THE PREMIER AND EXECUTIVE COUNCIL OPERATIONS

Classification by Sub-Vote

Estimates 1990/91 \$		Estimates 1991/92 \$
1,470,089	Office of the Premier	1,629,714
2,341,911	Executive Council Operations	2,342,286
3,812,000	Total Vote	3,972,000

VOTE DESCRIPTION

This vote provides for the Office of the Premier and Executive Council Operations including:

- (a) *Office of the Premier* — This sub-vote provides for salaries, benefits, allowances and operating expenses for the Premier and the executive staff of the Office.
- (b) *Executive Council Operations* — This sub-vote provides support for Executive Council, including: Cabinet and Cabinet Committee administration; development and coordination of policy and legislation; and management of policy relating to federal, provincial and international relations, including administration of British Columbia House, Ottawa. This sub-vote also provides for personnel, financial and administrative support to both the Office of the Premier and Executive Council Operations.

Vote 5

OFFICE OF THE PREMIER AND EXECUTIVE COUNCIL OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
OFFICE OF THE PREMIER		
Salaries and Benefits.....	1,071,462	1,157,438
Operating Costs.....	373,627	452,276
Asset Acquisitions.....	25,000	20,000
Total	<u>1,470,089</u>	<u>1,629,714</u>
EXECUTIVE COUNCIL OPERATIONS		
Salaries and Benefits.....	1,804,493	1,786,259
Operating Costs.....	483,416	500,927
Asset Acquisitions.....	54,000	55,100
Total	<u>2,341,911</u>	<u>2,342,286</u>



MINISTRY OF ADVANCED EDUCATION, TRAINING AND TECHNOLOGY

Summary¹

Estimates 1990/91 \$		Vote No.*		Estimates 1991/92 \$
BUDGETARY EXPENDITURE				
Voted Appropriations				
270,100	6	Minister's Office	301,000	
1,090,508,900	7	Ministry Operations	1,195,489,000	
50,722,000	8	Science and Technology	40,793,000	
1,141,501,000		Total Voted Expenditure		1,236,583,000
Special Accounts (Statutory)				
49,290,000	(S)	Science and Technology Fund	39,390,000	
(49,290,000)		Less Transfer from Vote B	(39,390,000)	
		Total Special Accounts (net of transfers)		—
1,141,501,000		Total General Fund Expenditure		1,236,583,000
293		Total Fulltime Equivalent (FTE) Employment²		324

FINANCING TRANSACTIONS

Discovery Enterprise Program

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION			
15,071,300	Salaries and Benefits	15,032,000	
13,037,600	Operating Costs	13,224,000	
1,420,000	Asset Acquisitions	1,678,000	
1,107,987,100	Grants and Contributions	1,202,634,000	
4,000,000	Other Expenditures	4,030,000	
(15,000)	Recoveries	(15,000)	
1,141,501,000	Total Voted Expenditure		1,236,583,000

NOTES

- * An (S) under the Vote number column denotes that statutory authority exists for the expenditure or financial allocation.
- ¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.
- ² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 6**MINISTER'S OFFICE**

Estimates 1990/91

270,100

Estimates 1991/92

301,000

Total Vote

VOTE DESCRIPTION

This vote provides for the office of the Minister of Advanced Education, Training and Technology, and includes the salaries of the minister and the immediate staff.

Vote 6

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits	257,800	289,000
Operating Costs	12,300	12,000
Total	<u>270,100</u>	<u>301,000</u>

Vote 7

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1990/91		Estimates 1991/92	
\$	\$	\$	\$
14,099,500			14,459,000
992,210,800			1,098,583,000
	4,351,000		
	409,283,600		4,491,000
	20,000,000		427,700,000
	358,229,300		20,000,000
	110,448,650		374,349,000
	19,338,650		128,079,000
	1,500,000		20,209,000
	69,059,600		1,000,000
			122,755,000
51,061,900			
	1,670,000		31,406,000
	50,191,900		1,754,000
			49,652,000
32,336,700			
	7,637,000		31,041,000
	24,699,700		7,541,000
			23,500,000
1,090,508,900			
		Total Vote	1,195,489,000

VOTE DESCRIPTION

This vote provides for executive direction, administrative services and operating programs of the ministry including:

- (a) *Administration and Support Services* — This sub-vote provides for the deputy minister's office; executive direction for the ministry; financial, human resources and administrative services; information systems and communications services; and policy, planning and program evaluation services.
- (b) *Advanced Education Programs* — This sub-vote includes:
 - (i) *Program Management* — provides for management and program support for universities, colleges and institutes, distance education and international education. Recoveries are received for participation in, and administration of, federal/provincial agreements and activities;
 - (ii) *Operating Contributions, Universities* — provides for contributions towards the operating expenses of the provincial universities including instruction, research, support services, student services and administration;
 - (iii) *Matching Program, Universities* — provides for matching financial contributions to encourage and supplement approved private sector cash or gift-in-kind donations to establish scholarships, endowments, research initiatives and capital projects;
 - (iv) *Operating Contributions, Colleges and Institutes* — provides for contributions towards the operating expenses of colleges and provincial institutes incorporated under the *College and Institute Act* and the *Institute of Technology Act* and other educational agencies, in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the labour force to remain productive and competitive. This program also provides contributions to colleges and institutes for apprenticeship training and matching financial contributions to encourage and supplement cash or gift-in-kind donations for scholarships, bursaries and capital projects;
 - (v) *Capital Debt Servicing* — provides for the payment of interest and sinking fund provisions related to the capital costs of new buildings, renovations and improvements to existing university, college and institute facilities, and the debt servicing costs of short-term borrowing requirements of universities, colleges and institutes;
 - (vi) *Distance Education* — provides for contributions towards the development and delivery of university and college programs through distance education delivery methods, including the use of educational television, and includes contributions to provincial universities, the Open Learning Agency and the Commonwealth of Learning;
 - (vii) *International Education* — provides for contributions to generate international education projects to strengthen educational, cultural, social and economic linkages between the province and present and potential trading partners, particularly in the Asia-Pacific Region; and
 - (viii) *Access Programs and Enrolment* — provides for contributions to enhance access to post-secondary education and to accommodate enrolment growth in universities, colleges, institutes and distance education.

(Continued on page 44)

Vote 7

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	3,717,500	3,585,000
Operating Costs	8,942,000	9,166,000
Asset Acquisitions	1,420,000	1,678,000
Other Expenditures	—	30,000
Total	<u>14,099,500</u>	<u>14,459,000</u>

ADVANCED EDUCATION PROGRAMS

Salaries and Benefits	2,382,000	2,438,000
Operating Costs	1,979,000	2,063,000
Grants and Contributions	987,859,800	1,094,092,000
Recoveries	(10,000)	(10,000)
Total	<u>992,210,800</u>	<u>1,098,583,000</u>

(Continued on page 45)

Vote 7 — Continued

- (c) **Student Financial Assistance** — This sub-vote provides for program management and financial assistance to students in post-secondary institutions. This assistance is in the form of loans issued by financial institutions and guaranteed by the province. The program provides for interest payments and reimbursement of defaulted loans to lending institutions. This program also provides for grants to students, contributions by the province towards the partial repayment of loans to students who successfully complete their studies, and incentives to public post-secondary institutions to provide part-time employment to students. Recoveries are received for participation in federal/provincial activities.
- (d) **Job Training, Apprenticeship and Labour Market Policy Programs** — This sub-vote provides for program management and contributions to facilitate services, information and education to assist businesses, industry sectors, individuals, agencies and communities in developing and implementing human resource development strategies and plans; employment and training initiatives; and assisting the disabled, students, youth, older workers, employment disadvantaged, and other job seekers in need of assistance to make career decisions, and gain access to employment and training opportunities or other adjustment assistance. This sub-vote also provides for labour market policy development; coordination of federal/provincial activities and strategies; a labour market information system; and policy development and assistance for persons with disabilities including the coordination of the Vocational Rehabilitation of Disabled Persons Agreement and appeal mechanism. In addition, this sub-vote provides for the British Columbia Youth Grants Council and program, provincial apprenticeship programs and related boards, the administration of private training institutions and the Private Post-Secondary Education Commission, and such special initiatives as the Task Force on Employment and Training.

Vote 8**SCIENCE AND TECHNOLOGY***Classification by Sub-Vote*

Estimates 1990/91 \$		Estimates 1991/92 \$
1,432,000	Program Management	1,403,000
49,290,000	Science and Technology Programs	39,390,000
50,722,000	Total Vote	40,793,000

VOTE DESCRIPTION

This vote provides for program management and the transfer of funds to the Science and Technology Fund Special Account which provides for the promotion of science and technology initiatives in the province, with focus on applied research and development to enhance resource industry technologies and other advanced technologies.

Vote 7 — Continued

	Estimates 1990/91 \$	Estimates 1991/92 \$
STUDENT FINANCIAL ASSISTANCE		
Salaries and Benefits.....	1,425,000	1,509,000
Operating Costs.....	250,000	250,000
Grants and Contributions.....	46,191,900	43,652,000
Other Expenditures.....	4,000,000	4,000,000
Recoveries.....	(5,000)	(5,000)
Total	51,861,900	51,406,000

**JOB TRAINING, APPRENTICESHIP AND
LABOUR MARKET POLICY PROGRAMS**

Salaries and Benefits.....	6,144,000	6,017,000
Operating Costs.....	1,547,300	1,524,000
Grants and Contributions.....	24,645,400	23,500,000
Total	32,336,700	31,041,000

Vote 8

SCIENCE AND TECHNOLOGY*Group Account Classification*

	Estimates 1990/91 \$	Estimates 1991/92 \$
PROGRAM MANAGEMENT		
Salaries and Benefits.....	1,125,000	1,194,000
Operating Costs.....	307,000	209,000
Total	1,432,000	1,403,000

SCIENCE AND TECHNOLOGY PROGRAMS

Grants and Contributions.....	49,290,000	39,390,000
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Special Account

SCIENCE AND TECHNOLOGY FUND

Estimates 1990/91				Estimates 1991/92	
\$	\$			\$	\$
—	—	Total Account Balance at the Beginning of the Fiscal Year			19,000,000
		Operating Transactions			
	49,290,000	Revenue		39,390,000	
	49,290,000	Expenditure		39,390,000	
—	—	Net Revenue (Expenditure)		—	—
		Difference Between 1990/91 Estimates and Projected Actual Net			
19,000,000		Revenue (Expenditure)			
19,000,000		Total Account Balance at the End of the Fiscal Year			19,000,000

SPECIAL ACCOUNT DESCRIPTION

This account was created by the *Science and Technology Fund Act, 1990*. The purpose of this account is to support activities which promote industrial competitiveness in new technologies and traditional industries, help create new export industries, and develop new technology applications and technology transfer. Assistance is provided through support of research and development projects, including infrastructure costs; human resource development and public awareness activities; and support for special projects of a strategic, long term nature including federal/provincial initiatives.

Revenue represents transfers from the General Fund voted appropriations and revenue produced by account expenditures.

No financing transactions are provided for under this account.

Financing Transaction**DISCOVERY ENTERPRISE PROGRAM**

Estimates 1990/91 \$		Estimates 1991/92 \$
—	Receipts	—
19,000,000	Disbursements	13,000,000
(19,000,000)	Net Cash Source (Requirement)	(13,000,000)

FINANCING TRANSACTION DESCRIPTION

Loans (disbursements) are provided to the Discovery Foundation or its subsidiary to finance equity and debenture investments in advanced technology businesses under the Discovery Enterprise Program. No loan repayments (receipts) are anticipated for 1991/92.



MINISTRY OF AGRICULTURE, FISHERIES AND FOOD

Summary¹

Estimates 1990/91 \$		Vote No.*		Estimates 1991/92 \$
BUDGETARY EXPENDITURE				
Voted Appropriations				
269,076	9	Minister's Office	269,266	
59,363,760	10	Ministry Operations	63,879,874	
1,400,164	11	Provincial Agricultural Land Commission	1,867,860	
13,775,000	12	Agri-Food Regional Development Subsidiary Agreement	6,650,000	
—	13	Okanagan Valley Tree Fruit Authority	3,820,000	
74,808,000		Total Voted Expenditure		76,487,000
Special Accounts (Statutory)				
—	(S)	Agricultural Land Development	—	
—	(S)	Crop Insurance Stabilization	—	
35,000,000	(S)	Farm Income Assurance Fund	43,190,000	
(17,500,000)		Less Transfer from Vote 10	(16,695,000)	
11,000	(S)	Livestock Protection	21,000	
17,511,000		Total Special Accounts (net of transfers)		26,516,000
92,319,000		Total General Fund Expenditure		103,003,000
416		Total Fulltime Equivalent (FTE) Employment²		438

FINANCING TRANSACTIONS

Agricultural Land Development (Special Account)
 Crop Insurance Stabilization (Special Account)
 Farm Income Assurance Fund (Special Account)
 Advances to Farm Income Assurance Fund for
 Gross Revenue Insurance Program

TOTAL VOTED EXPENDITURE BY
GROUP ACCOUNT CLASSIFICATION

19,777,722	Salaries and Benefits	21,610,279
13,537,099	Operating Costs	15,393,986
1,212,250	Asset Acquisitions	1,464,226
51,944,929	Grants and Contributions	47,632,509
650,000	Other Expenditures	620,000
(12,314,000)	Recoveries	(10,234,000)
74,808,000	Total Voted Expenditure	76,487,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 9**MINISTER'S OFFICE**Estimates 1990/91
\$269,076

Total Vote

Estimates 1991/92
\$269,266**VOTE DESCRIPTION**

This vote provides for the office of the Minister of Agriculture, Fisheries and Food, and includes the salaries of the minister and the immediate staff.

Vote 9

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits	261,576	261,766
Operating Costs	7,500	7,500
Total	<u>269,076</u>	<u>269,266</u>

Vote 10

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1990/91		Estimates 1991/92
10,567,609	Administration and Support Services	12,074,315
3,318,349	Aquaculture and Commercial Fisheries	4,105,117
15,624,579	Development and Extension	15,547,816
29,853,223	Financial Programs (net of recoveries)	32,152,626
59,363,760	Total Vote	63,879,874

VOTE DESCRIPTION

This vote provides for executive direction and general administration of the ministry. It also provides for development, extension and financial services as well as marketing and economic development programs for the agriculture, aquaculture, commercial fisheries and food processing sectors. Major activities include:

- (a) *Administration and Support Services* — This sub-vote provides for executive direction of the ministry and administrative support services including financial, personnel, communications, information systems and program audit. This sub-vote also provides for policy development, program planning, economic and statistical analysis, and information programs. Contributions are provided to agricultural and food organizations.
- (b) *Aquaculture and Commercial Fisheries* — This sub-vote provides for the aquaculture and commercial fisheries program. This includes the administration of parts of the *Fisheries Act* and *Fish Inspection Act*; technical review of applications for tenure and licences; provision of extension services to the aquaculture industry; and research and development projects related to shellfish, marine plants and finfish farming. In addition, this sub-vote provides for licensing and enforcement of regulations pertaining to fish buyers, vendors and aquaculture operators; grants and contributions in support of the aquaculture and commercial fish industries; funding and technical assistance for the handling, processing and marketing of seafood products; and resource use and environmental impact studies. The sub-vote also provides for the development of domesticated brood stock to increase the quality and supply of seed/egg stocks to the aquaculture industry.
- (c) *Development and Extension* — This sub-vote provides for extension, development, specialist, regulatory and market development programs of the ministry including:
 - (i) *Extension Services* — provides for on-farm advice and office consultation to farmers; seminars, workshops and field days; technical information dissemination to producers; milk, soil, feed and tissue testing; water analysis; the animal health centre; and the provincial 4-H, game farming, horse industry and farm management programs;
 - (ii) *Inspection* — provides for animal health, brand, dairy farm, apiary and crop inspections;
 - (iii) *Licensing* — provides for the licensing of sale yard operations, production and sale of veterinary drugs, fur farm operations, brand certificates, game farming operations and poultry processors;
 - (iv) *Applied Research/Demonstration* — provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control, environmental impact and other agricultural and food research, and technology transfer initiatives; and
 - (v) *Grants and Contributions* — provides for grants and contributions to municipalities and regional districts under the *Weed Control Act*; grants to regional committees under the *Grasshopper Control Act*; operating grants to livestock associations, 4-H clubs and veterinary services; grants and contributions in support of the agriculture and aquaculture industries; and grants to universities for agriculture, aquaculture and food research.
- (d) *Financial Programs* — This sub-vote provides for government/producer cost-shared crop insurance, national tripartite stabilization; farm income insurance programs, the gross revenue insurance program, including grants (transfers) to the Farm Income Assurance Fund Special Account, contributions to the Crop Insurance Trust Account and contributions to the federal net income stabilization account. These programs contribute to the financial stability of participating British Columbia farmers and producers. This sub-vote provides for the Agricultural Credit Program, which enhances the availability of credit resources for producers in the agriculture and aquaculture sectors throughout the province. This sub-vote also provides for the Agri-Food Regional Development Subsidiary Agreement program administration costs; contributions in support of agriculture, food and resource development; soil and water conservation and promotion of winery development. Contributions to agriculture, food, aquaculture and fisheries businesses, organizations and associations are also provided for by this sub-vote. The federal government reimburses the province for 50 per cent of its contribution to the Crop Insurance Trust Account and allowable administration expenses, which are credited as a recovery. In addition, premiums and program administration fees under the National Tripartite Price Stabilization Agreements are recovered from producers. Under the gross revenue insurance program, a portion of administration costs are recovered from the federal government.

Vote 10

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits.....	3,040,230	3,115,075
Operating Costs.....	6,631,870	7,957,255
Asset Acquisitions.....	857,600	964,076
Grants and Contributions.....	37,909	37,909
Total	<u>10,567,609</u>	<u>12,074,315</u>
AQUACULTURE AND COMMERCIAL FISHERIES		
Salaries and Benefits.....	1,749,979	2,314,947
Operating Costs.....	1,338,370	1,586,170
Asset Acquisitions.....	33,000	134,000
Grants and Contributions.....	197,000	70,000
Total	<u>3,318,349</u>	<u>4,105,117</u>
DEVELOPMENT AND EXTENSION		
Salaries and Benefits.....	10,828,809	10,829,966
Operating Costs.....	3,136,600	2,799,600
Asset Acquisitions.....	117,650	192,650
Grants and Contributions.....	1,541,520	1,725,600
Total	<u>15,624,579</u>	<u>15,547,816</u>
FINANCIAL PROGRAMS		
Salaries and Benefits.....	3,053,566	3,953,267
Operating Costs.....	1,098,657	2,343,359
Asset Acquisitions.....	135,000	130,000
Grants and Contributions.....	37,230,000	35,340,000
Other Expenditures.....	650,000	620,000
Recoveries.....	(12,314,000)	(10,234,000)
Total	<u>29,853,223</u>	<u>32,152,626</u>

Vote 11**PROVINCIAL AGRICULTURAL LAND COMMISSION**

Estimates 1990/91

\$	
<u>1,400,164</u>	

Total Vote

Estimates 1991/92

\$	
<u>1,867,860</u>	

VOTE DESCRIPTION

This vote provides for operation of the Provincial Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises municipalities and regional districts on the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve. A portion of fees for applications made under the *Agricultural Land Commission Act* and the *Soil Conservation Act* are paid out of this vote to local governments for services provided in the application process.

Vote 12**AGRI-FOOD REGIONAL DEVELOPMENT
SUBSIDIARY AGREEMENT**

Estimates 1990/91

\$	
<u>13,775,000</u>	

Total Vote

Estimates 1991/92

\$	
<u>6,650,000</u>	

VOTE DESCRIPTION

This vote provides for financial assistance to producers and associations for the conservation and development of the province's agricultural resources. Funds are provided under a \$40,000,000 agreement with the federal government which terminates in 1991/92. Initiatives include the enhancement of productivity in the agricultural sector, resource enhancement through the construction of irrigation and drainage systems and commodity development through programs such as the financing of new agricultural support facilities. This subsidiary agreement is a component of the Canada/British Columbia Economic and Regional Development Agreement.

Vote 13**OKANAGAN VALLEY TREE FRUIT AUTHORITY**

Estimates 1990/91

\$	
<u>—</u>	

Total Vote

Estimates 1991/92

\$	
<u>3,820,000</u>	

VOTE DESCRIPTION

This vote provides for a contribution to the authority for net operating costs. The authority's mandate is to ensure an efficient and coordinated approach to the revitalization and transformation of the Interior tree fruit industry to a strong, dynamic and competitive industry. Programs are consistent with the authority's responsibilities and powers as defined in the *Okanagan Valley Tree Fruit Authority Act* and include assisting orchard renovation, marketing, research and development, education and advisory services, new grower entry, communications, conservation and land management.

Vote 11

PROVINCIAL AGRICULTURAL LAND COMMISSION

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	843,562	1,135,258
Operating Costs.....	547,602	608,102
Asset Acquisitions.....	9,000	34,500
Grants and Contributions.....	—	90,000
Total	<u>1,400,164</u>	<u>1,867,860</u>

Vote 12

AGRI-FOOD REGIONAL DEVELOPMENT
SUBSIDIARY AGREEMENT

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Operating Costs.....	776,500	92,000
Asset Acquisitions.....	60,000	9,000
Grants and Contributions.....	12,938,500	6,549,000
Total	<u>13,775,000</u>	<u>6,650,000</u>

Vote 13

OKANAGAN VALLEY TREE FRUIT AUTHORITY

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Grants and Contributions.....	<u>—</u>	<u>3,820,000</u>

Special Account

AGRICULTURAL LAND DEVELOPMENT

Estimates 1990/91 \$			Estimates 1991/92 \$	
12,790,327		Total Account Balance at the Beginning of the Fiscal Year		13,462,870
	1,000,000	Operating Transactions		
	—	Revenue	1,250,000	
1,000,000	1,000,000	Expenditure	—	
		Net Revenue (Expenditure)	1,250,000	1,250,000
(200,723)		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
	2,500,000	Financing Transactions*		
	3,000,000	Receipts	2,750,000	
(500,000)	(500,000)	Disbursements	4,000,000	
		Net Cash Source (Requirement)	(1,250,000)	(1,250,000)
373,266		Difference Between 1990/91 Estimates and Projected Actual Net Cash Source (Requirement)		
<u>13,462,870</u>		Total Account Balance at the End of the Fiscal Year		<u>13,462,870</u>

* As this is a revolving Special Account, the net cash source (requirement) increases (decreases) the balance of the account.

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Finance Statutes Amendment Act, 1981* which amended the *Agricultural Land Development Act*. This fund was subsequently changed to a Special Account by the *Special Appropriations Act, 1982*, and the *Agricultural Land Development Act* was repealed and incorporated into the *Agricultural Credit Act*.

The purpose of the account is to make loans, on a revolving basis, for the purposes specified under the *Agricultural Credit Act*. Revenue represents interest received on outstanding loans. Administration costs are funded through voted appropriations. Financing transaction receipts represent principal repayments on outstanding loans and disbursements represent new loans issued.

Special Account

CROP INSURANCE STABILIZATION

Estimates 1990/91 \$			Estimates 1991/92 \$	
10,050,000		Total Account Balance at the Beginning of the Fiscal Year		10,050,000
		Financing Transactions*		
	5,000,000	Receipts	3,000,000	
	3,000,000	Disbursements	2,000,000	
2,000,000	2,000,000	Net Cash Source (Requirement)	1,000,000	1,000,000
(2,000,000)		Difference Between 1990/91 Estimates and Projected Actual Net Cash Source (Requirement)		
10,050,000		Total Account Balance at the End of the Fiscal Year		11,050,000

* As this is a revolving Special Account, the net cash source (requirement) increases (decreases) the balance of the account.

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Crop Insurance Stabilization Fund Act, 1967*. It was continued by the *Insurance for Crops Act*, and was changed to a Special Account under the *Special Appropriations Act, 1982*. The account provides for the financial stability of any plan under the crop insurance program.

The account has no operating revenue or expenditure. Administration costs are funded through voted appropriations. Advances (disbursements) are provided to cover deficits in the Crop Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the Trust Account. These advances are to be fully recovered from crop insurance program premium revenue in subsequent years (receipts).

The account had an original balance of \$10,000,000 which was depleted in 1985/86. An additional \$10,000,000 was added to the balance of the account in 1986/87, and \$5,000,000 was added to the balance in 1987/88.

Special Account

FARM INCOME ASSURANCE FUND

Estimates 1990/91 \$		Estimates 1991/92 \$	
22,146,842			22,146,842
		Total Account Balance at the Beginning of the Fiscal Year	
		Operating Transactions	
		Revenue	
	35,000,000	— Farm Income Insurance Plans - Premiums	29,190,000
	—	— Revenue Protection Plan - Premiums	8,400,000
	35,000,000		37,590,000
		Expenditure	
	35,000,000	— Farm Income Insurance Plans	29,190,000
	—	— Revenue Protection Plan	14,000,000
	35,000,000		43,190,000
—	—	Net Revenue (Expenditure)	(5,600,000) (5,600,000)
		Financing Transactions*	
	—	Receipts	5,600,000
	—	Disbursements	—
—	—	Net Cash Source (Requirement)	5,600,000 5,600,000
22,146,842		Total Account Balance at the End of the Fiscal Year	22,146,842

* As this is a revolving Special Account, the net cash source (requirement) increases (decreases) the balance of the account.

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Farm Income Assurance Act, 1973* and the *Special Funds Appropriation Act, 1974*. It was continued under the *Farm Income Insurance Act* and the *Funds Control Act*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*. The account establishes and administers farm income insurance plans for farmers in the province as designated by the Lieutenant Governor in Council. There are plans currently in effect for the following commodity groups: beef, blueberries, potatoes, processed vegetables, sheep, swine, tree-fruits and strawberries.

One half of the annual revenue of the account for the above commodities comes from participating producers' contributions while the other half comes from a matching provincial government contribution voted from the General Fund (Vote 10). Expenditures include claim payments to qualifying producers.

In 1991, a revenue protection plan for the grain and oilseeds sector was implemented. Revenues for the revenue protection plan for grains and oilseeds are derived from premiums which are cost shared by participating producers, the province and the federal government under terms of the Gross Revenue Insurance Program. The province's contribution to the annual premiums (25 per cent of the total premiums) is voted from the General Fund (Vote 10). Expenditures include claim payments to qualifying producers. Financing transactions are in the form of interest bearing loans, if required, to offset deficits. In future years, deficits will be repaid from premium revenues. Administration costs are funded through voted appropriations.

Special Account

LIVESTOCK PROTECTION

Estimates 1990/91		Estimates 1991/92	
\$	\$	\$	\$
101,458			92,458
	11,000	11,000	
	11,000	21,000	
		(10,000)	(10,000)
(9,000)			
92,458			82,458

Total Account Balance at the Beginning of the Fiscal Year

Operating Transactions

Revenue

Expenditure

Net Revenue (Expenditure)

Difference Between 1990/91 Estimates and Projected Actual Net

Revenue (Expenditure)

Total Account Balance at the End of the Fiscal Year

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Domestic Animal Protection Act, 1973*, was continued under the *Livestock Protection Act*, and was changed to a Special Account under the *Special Appropriations Act, 1982*. The purpose of the account is to provide compensation to an owner for livestock killed or injured by a dog that is not owned or kept by the livestock owner and also to encourage good dog husbandry practices in the province.

All fees, licences and cost assessments levied under the *Livestock Protection Act* are credited to the account as revenue. Expenditures include compensation grants and administration costs.

No financing transactions are provided for under this account.

Financing Transaction

ADVANCES TO FARM INCOME ASSURANCE FUND FOR
GROSS REVENUE INSURANCE PROGRAM

Estimates 1990/91		Estimates 1991/92	
\$	\$	\$	\$
—	Receipts	3,640,000	
—	Disbursements	5,600,000	
—	Net Cash Source (Requirement)	(1,960,000)	

FINANCING TRANSACTION DESCRIPTION

A disbursement is provided by the province to the Farm Income Assurance Fund Special Account to provide for the initial operating deficit of the revenue protection plan for grains and oilseeds. Receipts for 65 per cent of the deficit are recovered from the federal government to provide for its share of the advance.



MINISTRY OF ATTORNEY GENERAL

Summary¹

Estimates 1990/91		Vote		Estimates 1991/92	
\$	\$	No.*		\$	\$
BUDGETARY EXPENDITURE					
Voted Appropriations					
	204,571	14	Minister's Office	204,571	
	227,089,873	15	Ministry Operations	227,089,873	
	24,999,798	16	Judiciary	24,999,798	
252,374,242			Total Voted Expenditure		261,150,701
Special Accounts (Statutory)					
	—	(5)	Forfeited Crime Proceeds Fund	—	
	9,298	(5)	Land Titles Survey	9,298	
	7,873,460	(5)	Office of the Public Trustee	7,873,460	
7,882,758			Total Special Accounts		8,651,299
260,257,000			Total General Fund Expenditure		269,802,000
2,170			Total Fulltime Equivalent (FTE) Employment²		2,170

FINANCING TRANSACTIONS

Interest on Trusts and Deposits

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION					
100,511,701	Salaries and Benefits		100,511,701		
102,348,466	Operating Costs		102,348,466		
5,528,064	Asset Acquisitions		5,528,064		
43,003,611	Grants and Contributions		43,003,611		
1,169,900	Other Expenditures		1,169,900		
(187,500)	Recoveries		(187,500)		
252,374,242	Total Voted Expenditure				261,150,701

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 14

MINISTER'S OFFICE

Estimates 1990/91
\$284,571Estimates 1991/92
\$284,571

Total Vote

VOTE DESCRIPTION

This vote provides for the office of the Attorney General, and includes the salaries of the Attorney General and the immediate staff.

Vote 14

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91	Estimates 1991/92
Salaries and Benefits.....	\$	\$
Operating Costs.....	252,471	256,471
Asset Acquisitions.....	27,000	27,000
	5,100	5,100
Total	<u>284,571</u>	<u>288,571</u>

Vote 15

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1990/91 \$		Estimates 1991/92 \$
18,261,290	Administration and Management Services	15,903,090
105,454,715	Court Services (net of recoveries)	108,204,115
15,544,381	Legal Services	16,414,281
28,023,474	Criminal Justice	29,872,133
58,606,013	Justice Support Programs (net of recoveries)	64,571,013
1,000,000	Crown Proceeding Act	950,000
227,089,873	Total Vote	235,914,632

VOTE DESCRIPTION

This vote provides for management direction of the ministry and operation of ministry programs including:

- Administration and Management Services* — This sub-vote provides for ministry management, policy and program development, financial services, information technology development and services, facilities services, personnel services (including personnel services for the Ministry of Solicitor General), administrative support and communications services. Grants and contributions are provided to agencies providing services which complement ministry programs.
- Court Services* — This sub-vote provides for managerial and operational support for Courts throughout the province including administrative staff and services, sheriff services, reporting and recording services, facilities and operational systems. Recoveries are received from the Insurance Corporation of British Columbia for the retrieval of licence plates from unlicensed or uninsured drivers and from the federal government for cost-shared programs.
- Legal Services* — This sub-vote provides for legal services to the province and various boards, committees and societies including legal advice, representation in civil litigation, and the drafting, preparation, filing and publication of statutes, regulations and Orders in Council. A grant is provided to the Canadian Law Information Centre for computer access to a nation-wide inventory of legal information.
- Criminal Justice* — This sub-vote provides for operation of Crown counsel services including advice to government on matters of criminal law and its enforcement and development of policies and procedures in matters pertaining to criminal law.
- Justice Support Programs* — This sub-vote provides for various boards, commissions and statutory services which are under the jurisdiction of the Attorney General including the operations of the Law Reform Commission, the Land Title Branch and the Expropriation Compensation Board. This sub-vote also provides for family maintenance enforcement activities, services for victims of crime, public legal education and administration of community programs. Contributions are provided to the Legal Services Society and to agencies and societies providing services which complement ministry programs. Recoveries are received from the Law Foundation for the activities of the Law Reform Commission.
- Crown Proceeding Act* — This sub-vote provides for payments made under the statutory authority of the Crown Proceeding Act. These payments are administered by Legal Services.

Vote 15

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
ADMINISTRATION AND MANAGEMENT SERVICES		
Salaries and Benefits	7,119,892	6,784,092
Operating Costs	7,957,515	7,155,191
Asset Acquisitions	2,316,407	1,769,507
Grants and Contributions	859,976	178,000
Other Expenditures	7,500	13,500
Total	<u>18,261,290</u>	<u>15,903,090</u>
COURT SERVICES		
Salaries and Benefits	45,366,648	46,839,648
Operating Costs	57,948,565	59,538,565
Asset Acquisitions	2,124,002	1,673,402
Other Expenditures	53,000	188,000
Recoveries	(37,500)	(37,500)
Total	<u>105,454,715</u>	<u>108,204,115</u>
LEGAL SERVICES		
Salaries and Benefits	5,762,883	5,954,783
Operating Costs	9,551,498	10,189,498
Asset Acquisitions	125,000	165,000
Grants and Contributions	50,000	50,000
Other Expenditures	55,000	33,000
Total	<u>15,544,381</u>	<u>16,414,281</u>
CRIMINAL JUSTICE		
Salaries and Benefits	9,270,597	11,677,597
Operating Costs	18,104,313	17,903,972
Asset Acquisitions	237,564	340,564
Grants and Contributions	361,000	—
Other Expenditures	50,000	50,000
Total	<u>28,023,474</u>	<u>29,872,133</u>
JUSTICE SUPPORT PROGRAMS		
Salaries and Benefits	10,842,370	10,469,370
Operating Costs	6,269,908	6,092,908
Asset Acquisitions	252,700	229,700
Grants and Contributions	41,586,635	47,918,635
Other Expenditures	4,400	10,400
Recoveries	(150,000)	(150,000)
Total	<u>58,806,013</u>	<u>64,571,013</u>
CROWN PROCEEDING ACT		
Other Expenditures	<u>1,000,000</u>	<u>950,000</u>

Vote 16

JUDICIARY

Classification by Sub-Vote

Estimate 1991/92 \$		Estimate 1991/92 \$
6,342,512	Superior Courts	6,439,412
18,657,286	Provincial Courts	18,508,086
24,999,798	Total Vote	24,947,498

VOTE DESCRIPTION

This vote provides for operation of the judiciary including:

- (a) *Superior Courts* — This sub-vote provides for administrative and support services for the Court of Appeal and Supreme Court located in the province.
- (b) *Provincial Courts* — This sub-vote provides for operational budgets for the Provincial Court of British Columbia. A contribution is provided to the British Columbia Courthouse Library Society.

Vote 16

JUDICIARY

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
SUPERIOR COURTS		
Salaries and Benefits	5,224,080	5,320,080
Operating Costs	968,632	968,632
Asset Acquisitions	149,800	150,700
Total	<u>6,342,512</u>	<u>6,439,412</u>
PROVINCIAL COURTS		
Salaries and Benefits	16,672,760	16,714,860
Operating Costs	1,521,035	1,321,035
Asset Acquisitions	317,491	326,191
Grants and Contributions	146,000	146,000
Total	<u>18,657,286</u>	<u>18,508,086</u>

Special Account

FORFEITED CRIME PROCEEDS FUND

Estimates 1990/91			Estimates 1991/92	
\$	\$		\$	\$
—	—	Total Account Balance at the Beginning of the Fiscal Year	—	—
		Operating Transactions		
	50,000	Revenue	50,000	
	—	Expenditure	—	
50,000	50,000	Net Revenue (Expenditure)	50,000	50,000
		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
(50,000)				
—		Total Account Balance at the End of the Fiscal Year		50,000

SPECIAL ACCOUNT DESCRIPTION

This account was established by the *Special Accounts Appropriation and Control Act, 1988* as amended by the *Attorney General Amendment Act, 1989*. The purpose of the account is to dispose of property forfeited from criminal offence; in a manner which will facilitate the administration of criminal justice and law enforcement in the province. Revenues represent the disposition of forfeited proceeds of crimes. Under a protocol agreement, the Attorney General and Solicitor General will determine jointly, with the approval of the Minister of Finance and Corporate Relations, expenditures to be made from the account. Under the terms of the protocol agreement, expenditures can be made only from previous years' revenues. Since there were no revenues in 1990/91, there will be no expenditures in 1991/92.

No financing transactions are provided for under this account.

Special Account

LAND TITLES SURVEY

Estimates 1990/91			Estimates 1991/92	
\$	\$		\$	\$
9,298	—	Total Account Balance at the Beginning of the Fiscal Year	—	9,298
		Operating Transactions		
	9,298	Revenue	—	
	—	Expenditure	9,298	
(9,298)	(9,298)	Net Revenue (Expenditure)	(9,298)	(9,298)
		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
9,298				
9,298		Total Account Balance at the End of the Fiscal Year		—

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Land Title Act* and was changed to a Special Account by the *Special Appropriations Act, 1982*. The purpose of the account is to make payments to owners or purchasers of real property to defray, in whole or in part, costs attributable to survey work that restores or reestablishes insufficient or missing survey evidence, corrects survey errors, resolves conflicts concerning unascertainable parcel boundaries or provides access to land granted by the Crown.

The account was originally established with a balance of \$100,000 through an appropriation from the General Fund. No revenue has since been credited to the account.

No financing transactions are provided for under this account.

Special Account

OFFICE OF THE PUBLIC TRUSTEE

Estimates 1990/91			Estimates 1991/92	
<u>2,150,511</u>		Total Account Balance at the Beginning of the Fiscal Year		<u>2,140,597</u>
		Operating Transactions		
	7,700,000	Revenue	7,702,000	
	7,873,460	Expenditure	8,642,001	
(173,460)	(173,460)	Net Revenue (Expenditure)	(939,991)	(939,991)
		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
183,546				
<u>2,140,597</u>		Total Account Balance at the End of the Fiscal Year		<u>1,220,602</u>

SPECIAL ACCOUNT DESCRIPTION

This account was created by the *Public Trustee Amendment Act, 1989*. The purpose of the account is to provide services to clients of the Public Trustee, including those incompetent to manage their own affairs, deceased estates where no other person is willing or able to act, minors in receipt of settlements, and missing persons. Revenue represents fees and commissions paid by clients of the Public Trustee for services rendered, and interest on inactive estates. Expenditures are for costs directly related to the provision of services to clients and for administration.

No financing transactions are provided for under this account.

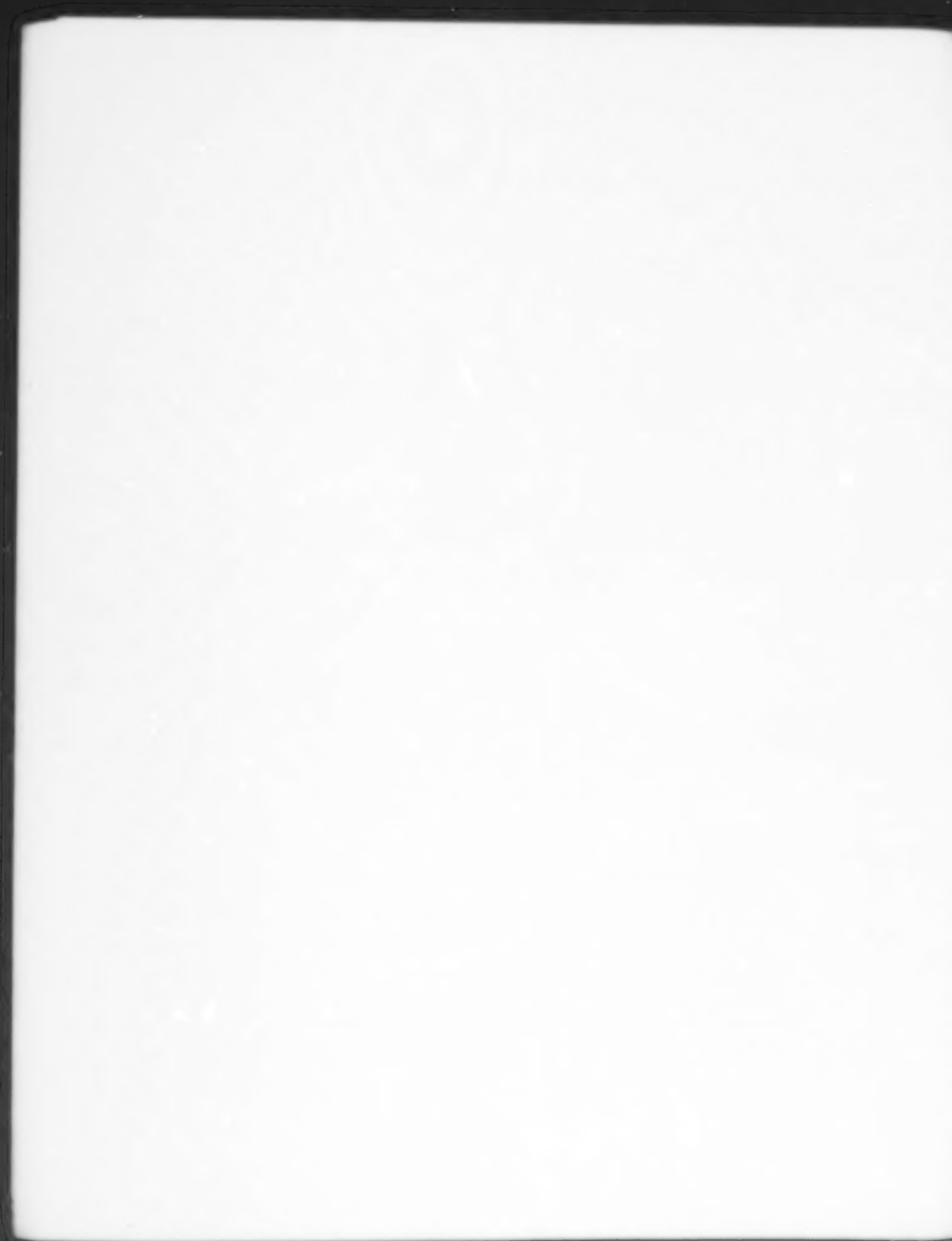
Financing Transaction

INTEREST ON TRUSTS AND DEPOSITS

Estimates 1990/91			Estimates 1991/92
<u>12,000,000</u>	Receipts		<u>10,500,000</u>
12,000,000	Disbursements		10,500,000
	Net Cash Source (Requirement)		

FINANCING TRANSACTION DESCRIPTION

Interest (disbursements) is credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received (receipts) from the investment of these funds or as specified by provincial statutes. Administration costs are funded through the ministry's voted appropriations.



MINISTRY OF DEVELOPMENT, TRADE AND TOURISM

Summary²

Estimates 1990/91		Vote No. *	Estimates 1991/92	
\$	\$		\$	\$
BUDGETARY EXPENDITURE				
Voted Appropriations				
644,900	17	Minister's Office	328,000	
115,297,100	18	Ministry Operations	115,834,300	
	19	Economic and Regional Development Subsidiary		
4,000,000		Agreements (ERDA)	470,000	
11,868,000	20	British Columbia Trade Development Corporation	11,178,700	
112,010,000		Total Voted Expenditure		127,801,000
Special Accounts (Statutory)				
	(S)	Industrial Development Subsidiary Agreement Loan		
2,903,000		Repayment Revolving Fund	2,968,000	
—	(S)	Industrial Incentive Fund	—	
—	(S)	Small Business Incentive Program	—	
—	(S)	Tourism Incentives Program	—	
2,903,000		Total Special Accounts		2,968,000
114,913,000		Total General Fund Expenditure		130,771,000
726		Total Fulltime Equivalent (FTE) Employment		723

FINANCING TRANSACTIONS

Industrial Development Subsidiary Agreement Loan
Repayment Revolving Fund (Special Account)
Industrial Incentive Fund (Special Account)
Small Business Incentive Program (Special Account)
Tourism Incentives Program (Special Account)
Travel Industry Development Subsidiary Agreement⁴

TOTAL VOTED EXPENDITURE BY
GROUP ACCOUNT CLASSIFICATION

35,414,105	Salaries and Benefits	36,791,255
46,251,923	Operating Costs	44,614,609
2,388,198	Asset Acquisitions	2,413,848
36,240,212	Grants and Contributions	33,146,757
12,611,562	Other Expenditures	12,795,031
(896,000)	Recoveries	(1,958,508)
112,010,000	Total Voted Expenditure	127,801,000

NOTES

¹ An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

² For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

³ Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 17

MINISTER'S OFFICE

Estimates 1991/92

844,981

Estimates 1991/92

120,000

Total Vote _____

VOTE DESCRIPTION

This vote provides for the office of the Minister of Development, Trade and Tourism, and includes the salaries of the minister and the immediate staff. This vote also provides for the offices of the Ministers of Regional and Economic Development, International Business and Immigration and Tourism for the period ending April 15, 1991.

Vote 17

MINISTER'S OFFICE

Group Account Classification

	Estimates 1991/92	Estimates 1991/92
	\$	\$
Salaries and Benefits	777,400	287,000
Operating Costs	61,000	51,000
Asset Acquisitions	6,500	2,000
Total	<u>844,900</u>	<u>340,000</u>

Vote 18

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
MANAGEMENT SERVICES		
Salaries and Benefits.....	4,770,431	4,460,988
Operating Costs.....	11,363,869	10,892,682
Asset Acquisitions.....	996,304	1,692,640
Grants and Contributions.....	7,532,001	8,256,701
Other Expenditures.....	1,085,000	1,171,250
Total	<u>25,747,605</u>	<u>26,474,261</u>
DEVELOPMENT		
Salaries and Benefits.....	22,434,337	23,299,225
Operating Costs.....	18,738,630	18,213,248
Asset Acquisitions.....	1,180,750	580,650
Grants and Contributions.....	7,653,413	5,307,413
Other Expenditures.....	1,000	1,000
Recoveries.....	(15,000)	(15,000)
Total	<u>49,993,130</u>	<u>47,386,536</u>

(Continued on page 77)

Vote 18 — Continued

- (c) *Trade* — This sub-vote provides for:
 - (i) *Investment and International Operations* — provides for programs to promote foreign investment in the province including: assistance for incoming and outgoing trade and investment missions; payment of travel expenses outside of Canada, including prescribed allowances to members of the Executive Council, Parliamentary Secretaries and related staff; funding for long term trade development initiatives including the International Financial Centre, International Commercial Arbitration Centre and the Asia Pacific Foundation; and grants to various entities to encourage investment. Provision is also made for contributions to other organizations toward the operation of foreign commercial offices and for establishing and operating out-of-province offices. Certain program and seminar costs and some costs incurred for operating certain out-of-province offices are partially recovered; and
 - (ii) *Trade and International Policy* — provides for development of provincial positions on trade negotiations, trade actions and related issues including statistical analysis of international economic trends; and advisory services relating to international agreements such as the Canada/United States Free Trade Agreement and the General Agreement on Tariffs and Trade.
- (d) *Tourism* — This sub-vote provides for:
 - (i) *Tourism Services and Development* — provides for activities which support the tourist industry including: providing advisory services and coordinating and implementing tourism research and information management; managing the tourism toll free telephone inquiry program and distributing tourism promotional material; encouraging greater cooperation between government and industry; and identifying and assisting in developing new tourism products and opportunities. Grants and contributions are provided to the Travel Information Network, the Pacific Rim Institute of Tourism and to other organizations for the partial support of tourism related projects and activities. Costs incurred for operating the SuperHost program, Travel InfoNet, and the research programs are partially recovered from program revenues; and
 - (ii) *Tourism Marketing* — provides for local, national and international marketing of British Columbia as a tourist destination including coordinating and implementing tourism advertising and promoting special events and trade conventions. Grants and contributions are provided to regional tourist associations and other entities to support joint marketing programs. Costs incurred for certain of these activities are partially recovered from other organizations working in partnership with the ministry.
- (e) *Reserves for Doubtful Accounts* — This sub-vote provides for reserves for doubtful accounts for loans and write-down of investments made under the *Industrial Development Incentive Act*, and for other repayable loans made by the ministry under the *Travel Industry Development Subsidiary Agreement*. It also provides for reserves for potential payouts on loan guarantees made under the *Financial Administration Act*.

Vote 18 — Continued

	Estimates 1990/91 \$	Estimates 1991/92 \$
TRADE		
Salaries and Benefits.....	3,910,740	5,022,442
Operating Costs.....	5,464,400	5,020,470
Asset Acquisitions.....	134,200	60,058
Grants and Contributions.....	1,505,000	1,110,000
Recoveries.....	(781,000)	(953,500)
Total	<u>10,233,340</u>	<u>10,259,470</u>
TOURISM		
Salaries and Benefits.....	3,521,197	3,721,600
Operating Costs.....	9,552,024	10,172,209
Asset Acquisitions.....	70,444	76,500
Grants and Contributions.....	4,753,798	7,108,943
Recoveries.....	(100,000)	(990,000)
Total	<u>17,797,463</u>	<u>20,091,252</u>
RESERVES FOR DOUBTFUL ACCOUNTS		
Other Expenditures	<u>11,525,562</u>	<u>11,622,781</u>

Vote 19

ECONOMIC AND REGIONAL DEVELOPMENT
SUBSIDIARY AGREEMENTS (ERDA)

Classification by Sub-Vote

Estimates 1990/91		Estimates 1991/92
2,275,000	Tourist Industry Development Subsidiary Agreement.....	365,000
170,000	Small Business Incentives Subsidiary Agreement	30,000
1,555,000	Industrial Development Subsidiary Agreement	75,000
4,000,000	Total Vote	470,000

VOTE DESCRIPTION

This vote provides program, implementation and administrative funding for three subsidiary agreements under the Canada/British Columbia Economic and Regional Development Agreement (ERDA). Expenditures in 1991/92 are to complete projects and other activities initiated in previous years. The three subsidiary agreements, which together provided for up to \$200 million in funding from the federal and provincial governments over five years, include:

- (a) *Tourist Industry Development Subsidiary Agreement* — This sub-vote provides for grants and contributions to tourism industry associations and other entities for professional development activities, tourism development projects, visitor surveys, evaluations, economic opportunity studies for the development of the province's tourism industry and administrative and implementation expenditures.
- (b) *Small Business Incentives Subsidiary Agreement* — This sub-vote provides for administrative and implementation expenditures for the program which is designed to assist the development of the province's small business sector.
- (c) *Industrial Development Subsidiary Agreement* — This sub-vote provides for opportunity identification studies, and for administrative and implementation expenditures for the program.

Vote 19

ECONOMIC AND REGIONAL DEVELOPMENT
SUBSIDIARY AGREEMENTS (ERDA)*Group Account Classification*

	Estimates 1990/91 \$	Estimates 1991/92 \$
TOURIST INDUSTRY DEVELOPMENT SUBSIDIARY AGREEMENT		
Operating Costs	622,000	180,000
Grants and Contributions	1,653,000	185,000
Total	<u>2,275,000</u>	<u>365,000</u>
SMALL BUSINESS INCENTIVES SUBSIDIARY AGREEMENT		
Operating Costs	<u>170,000</u>	<u>30,000</u>
INDUSTRIAL DEVELOPMENT SUBSIDIARY AGREEMENT		
Operating Costs	280,000	75,000
Grants and Contributions	1,275,000	—
Total	<u>1,555,000</u>	<u>75,000</u>

Vote 20

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION

Classification by Sub-Vote

Estimates 1990/91 \$		Estimates 1991/92 \$
10,868,000	Contribution to the British Columbia Trade Development Corporation.....	10,428,700
1,000,000	Export Financing Guarantee Program	750,000
11,868,000	Total Vote	11,178,700

VOTE DESCRIPTION

This vote provides for the following:

- (a) *Contribution to the British Columbia Trade Development Corporation* — This sub-vote provides for a contribution to the corporation for net operating costs. The corporation's mandate is to facilitate the export of British Columbia products and services. Programs include provision of business information, export counselling and training, export financing assistance and marketing.
- (b) *Export Financing Guarantee Program* — This sub-vote provides for a contribution to a reserve fund from which loan guarantee payouts under the Export Financing Guarantee Program will be made if required. The program guarantees loans or bonding provided by financial institutions to exporters who require working capital, performance bonds, or bid bonds to complete export orders.

Vote 26

BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
CONTRIBUTION TO THE BRITISH COLUMBIA TRADE DEVELOPMENT CORPORATION		
Grants and Contributions.....	<u>10,068,000</u>	<u>10,428,700</u>
EXPORT FINANCING GUARANTEE PROGRAM		
Grants and Contributions.....	<u>1,000,000</u>	<u>730,000</u>

Special Account

INDUSTRIAL DEVELOPMENT SUBSIDIARY AGREEMENT
LOAN REPAYMENT REVOLVING FUND

Estimates 1990/91				Estimates 1991/92	
\$	\$			\$	\$
22,804,183		Total Account Balance at the Beginning of the Fiscal Year			23,361,183
		Operating Transactions			
	1,206,000	Revenue		3,323,000	
	2,903,000	Expenditure		2,968,000	
303,000	303,000	Net Revenue (Expenditure)		355,000	355,000
		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)			
254,000					
		Financing Transactions*			
	426,000	Receipts		429,000	
	200,000	Disbursements		—	
	226,000	Net Cash Source (Requirement)		429,000	
23,361,183		Total Account Balance at the End of the Fiscal Year			23,716,183

* Financing transactions do not affect the account's balance.

SPECIAL ACCOUNT DESCRIPTION

This account was originally created in 1979 as a revolving fund by the *Industrial Development Fund Act* and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*. The purpose of the account is to accumulate principal and interest payments on outstanding loans made under the Community Industrial Development Program of the federal/provincial Industrial Development Subsidiary Agreement, which could be used to make further loans under the program. The balance presented in the statement above represents only provincial assets.

This revolving Special Account's balance was established over several years through equal capital contributions from the federal and provincial governments and from interest earned on the account's outstanding loans and funds on deposit. This interest is credited to the account, and is recorded as provincial revenue although it is to be shared equally between the two governments under the terms of the agreement. Accordingly, the province records an expense against the account each year equal to one-half of the annual interest earned. This expense does not decrease the account balance, but simply ensures that one-half of the account's overall balance is recorded as funds of the federal government, to be paid upon the termination of the account. The federal government has requested that its existing share of the account balance be paid back. Interest will continue to be paid to the federal government as it is collected.

Revenue for 1990/91 and 1991/92 represents interest earned on outstanding loans and funds on deposit. Expenditures represent the provincial share of bad debt expenditures and the federal share of interest revenue. Administration costs are funded through voted appropriations. Receipts represent the total principal repayments on outstanding loans. Disbursements represent new loan authorizations. No new loans are anticipated from this Special Account.

Special Account

SMALL BUSINESS INCENTIVE PROGRAM

Estimates 1990/91			Estimates 1991/92	
\$	\$		\$	\$
34,165,611		Total Account Balance at the Beginning of the Fiscal Year		23,030,611
		Financing Transactions*		
	6,500,000	Receipts	1,500,000	
(23,000,000)	23,000,000	Disbursements	17,000,000	(17,000,000)
	(16,500,000)	Net Cash Source (Requirement)	(15,500,000)	
		Difference Between 1990/91 Estimates and Projected Actual Disbursements		
11,865,000				
23,030,611		Total Account Balance at the End of the Fiscal Year		6,030,611

* As this is a non-revolving Special Account, gross disbursements (authorized new loans) reduce the balance of the account. The Net Cash Source (Requirement) refers to the impact of the financing transaction on the General Fund, not the Special Account.

SPECIAL ACCOUNT DESCRIPTION

This account was established in 1985 by the *Industrial Development Incentive Act*. The purpose of the account is to provide individual loans of up to \$500,000 to stimulate investment in business, aquaculture and industrial production facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement, to small manufacturers under the ministry's Small Business Assistance Program and otherwise to encourage regional and economic development in the province.

The account has no operating revenue or expenditure as amounts received for interest and principal on outstanding loans are credited to the General Fund and all administration costs and reserves for doubtful accounts are funded through voted appropriations. Receipts represent the federal government contribution toward disbursements made under the Small Business Incentives Subsidiary Agreement. Disbursements are related to new loan authorizations.

Special Account

TOURISM INCENTIVES PROGRAM

Estimates 1990/91		Estimates 1991/92	
\$	\$	\$	\$
14,275,845			9,025,845
	2,654,609	1,500,000	
(5,309,219)	5,309,219	1,000,000	(3,000,000)
	(2,654,610)	(1,500,000)	
59,219			
9,025,845			6,025,845

Total Account Balance at the Beginning of the Fiscal Year

Financing Transactions*

Receipts

Disbursements

Net Cash Source (Requirement)

Difference Between 1990/91 Estimates and Projected Actual

Disbursements

Total Account Balance at the End of the Fiscal Year

* As this is a non-revolving Special Account, gross disbursements (authorized new loans) reduce the balance of the account. The Net Cash Source (Requirement) refers to the impact of the financing transaction on the General Fund, not the Special Account.

SPECIAL ACCOUNT DESCRIPTION

This account was established by the *Industrial Development Incentive Act*. The purpose of the account is to provide loans to stimulate investment in new tourism facilities and attractions under the Canada/British Columbia Economic and Regional Development (ERDA) Tourist Industry Development Subsidiary Agreement.

The account has no operating revenue or expenditure since amounts received for interest and principal on outstanding loans are credited to the General Fund and all administration costs and reserves for doubtful accounts are funded through voted appropriations. Receipts represent the federal government contribution toward loan disbursements. Disbursements are related to new loan authorizations.

Financing Transaction

TRAVEL INDUSTRY DEVELOPMENT SUBSIDIARY AGREEMENT

Estimates 1990/91		Estimates 1991/92	
\$	\$	\$	\$
100,000	Receipts	100,000	
—	Disbursements	—	
100,000	Net Cash Source (Requirement)	100,000	

FINANCING TRANSACTION DESCRIPTION

Loans (disbursements) were provided by the province to the travel and tourism industry under the terms of this federal/provincial agreement which terminated in 1984/85. Receipts represent repayments of outstanding loan principal and are expected to continue for several years. The receipts presented here include only the provincial share of the financing transaction. Interest is credited to the General Fund and administration costs are funded through voted appropriations.

MINISTRY OF EDUCATION

Summary¹

Estimates 1990/91	Vote		Estimates 1991/92
\$	No.		\$
BUDGETARY EXPENDITURE			
Voted Appropriations			
808,497	21	Minister's Office	116,667
88,094,994	22	Ministry Operations	85,173,133
2,881,828,600	23	Public Schools Education	1,108,736,834
82,017,909	24	Independent Schools	91,925,166
1,054,250,000		Total Voted Expenditure	1,206,111,000
Special Accounts (Statutory)			
—	None		—
1,054,250,000		Total General Fund Expenditure	1,206,111,000
Other Financial Allocations (Statutory)			
418,000,000	(5)	Grants to Reduce Property Taxes ²	472,000,000
179		Total Fulltime Equivalent (FTE) Employment³	144
FINANCING TRANSACTIONS			
None			
TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION			
11,928,360		Salaries and Benefits	15,255,606
49,142,241		Operating Costs	44,954,661
2,169,971		Asset Acquisitions	2,190,395
2,990,199,699		Grants and Contributions	1,225,417,730
—		Other Expenditures	20,000
(1,190,271)		Revenues	(1,687,100)
1,054,250,000		Total Voted Expenditure	1,206,111,000

NOTES

- ¹ As (5) under the Vote number column denotes that statutory authority exists for the expenditure or financial allocation.
- ² For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.
- ³ The Home Owner Grant Act provides homeowners with a reduction in property taxes, and the province with an appropriation to make payments, where appropriate, to municipalities to offset this reduction, or to provide grants directly to individuals. These monies are not included in total budgetary expenditure as they are netted against residential (school purposes) property tax revenues.
- ⁴ Each special officer's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 21**MINISTER'S OFFICE**

Estimates 1990/91

\$

308,497

Total Vote

Estimates 1991/92

\$

316,667**VOTE DESCRIPTION**

This vote provides for the office of the Minister of Education, and includes the salaries of the minister and the immediate staff.

Vote 21

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	296,697	304,167
Operating Costs.....	10,300	11,000
Asset Acquisitions.....	1,500	1,500
Total	<u>308,497</u>	<u>316,667</u>

Vote 22

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1990/91 \$		Estimates 1991/92 \$
2,455,164	Deputy Minister's Office	4,526,300
8,852,124	Finance and Administration	10,320,722
10,593,321	Independent, National and International Education (net of recoveries)	9,466,916
36,788,614	Educational Programs (net of recoveries)	33,146,826
29,405,771	Policy, Standards and Evaluation (net of recoveries)	27,712,369
88,094,994	Total Vote	85,173,133

VOTE DESCRIPTION

This vote provides for overall policy development for the ministry, management of funding for public and independent school systems, administrative and support services in the ministry and other educational initiatives carried on in the province on behalf of the ministry. Major programs and activities include:

- (a) *Deputy Minister's Office* — This sub-vote provides for management of the ministry, communications services and support for the Education Advisory Council. Central direction is provided for curriculum planning and development, special education programs, policy and legislative changes and financial management services. This sub-vote also provides grants to partially support societies offering programs not provided by educational institutions and provides for projects to develop and enhance the provincial educational system.
- (b) *Finance and Administration* — This sub-vote provides for development and operation of major financial systems including annual capital and operating budgets, expenditure and financial management, personnel management and for support to women's program initiatives. This sub-vote also provides financial support services for the preparation and analysis of school district operating budgets and capital expenditure programs, and for policy directions resulting from the Royal Commission on Education. In addition, this sub-vote provides for ministry office space, telecommunications services for the ministry, liaison with some Crown corporations and central agencies of government, and the internal financial operations of the ministry.
- (c) *Independent, National and International Education* — This sub-vote provides for inspection, classification, registration and recommendation of independent schools for provincial contributions. This sub-vote also provides for leadership and administration in educational initiatives in the Pacific Rim, administration of the provincial student and teacher exchange programs, and the ministry's share of the operating expenses of the Council of Ministers of Education (Canada) and the Canadian Education Association. Finally, this sub-vote provides support for correspondence education for any British Columbia student unable to take the regular school program. Grants are provided to individuals, school districts and non-profit societies in support of the Pacific Rim project. Recoveries are received from students enrolled in correspondence courses, sales of materials to regional correspondence schools, from the Hong Kong selection office for student testing fees and miscellaneous sources.
- (d) *Educational Programs* — This sub-vote provides for developing the content of educational programs and managing public instruction through curriculum development. This sub-vote also provides for evaluation, assessment and assistance in organizing special education programs and the provision of direct services including Jericho Hill School residences and the Resource Centre for the Visually Impaired. In addition, this sub-vote provides for policy liaison between the ministry and school districts, management of Native language and culture initiatives, gender equity and governance initiatives and teaching profession programs. Finally, this sub-vote provides support for textbooks and media materials for public and independent schools, and for policy directions resulting from the Royal Commission on Education including development and implementation of a four year ungraded primary program, development of a common intermediate curriculum for years four through ten and a revised graduation program. Grants and contributions are provided to individuals, Native bands and educational institutes for the teaching profession, Native culture initiatives and implementation activities. Recoveries are received from the sale of supplementary textbooks and materials, meals at Jericho Hill School and other miscellaneous sources.
- (e) *Policy, Standards and Evaluation* — This sub-vote provides for coordination and development of policies, legislation, computer systems and information management. This sub-vote also provides for the operations of learning assessment, accountability, evaluation and educational research programs including the provincial Final, General Educational Development and Scholarship exams. In addition, this sub-vote provides for operation of a student data collection and learner profile system, a school accreditation program and for policy directions resulting from the Royal Commission on Education. Grants are provided to students for the Passport to Education and Scholarship programs and recoveries are received for general educational development tests, fees for final transcripts, provincial examination re-read fees and other miscellaneous sources.

MINISTRY OF EDUCATION

91

Vote 22

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
DEPUTY MINISTER'S OFFICE		
Salaries and Benefits.....	463,664	725,103
Operating Costs.....	1,502,000	3,291,197
Asset Acquisitions.....	29,500	60,000
Grants and Contributions.....	460,000	450,000
Total	<u>2,455,164</u>	<u>4,526,300</u>
FINANCE AND ADMINISTRATION		
Salaries and Benefits.....	3,054,122	3,497,198
Operating Costs.....	5,592,397	6,519,224
Asset Acquisitions.....	200,605	278,300
Grants and Contributions.....	5,000	6,000
Other Expenditures.....	—	20,000
Total	<u>8,852,124</u>	<u>10,320,722</u>
INDEPENDENT, NATIONAL AND INTERNATIONAL EDUCATION		
Salaries and Benefits.....	1,804,309	1,454,975
Operating Costs.....	6,774,834	5,956,515
Asset Acquisitions.....	66,500	42,000
Grants and Contributions.....	2,474,951	2,808,426
Recoveries.....	(527,273)	(795,000)
Total	<u>10,593,321</u>	<u>9,466,916</u>
EDUCATIONAL PROGRAMS		
Salaries and Benefits.....	4,302,228	4,948,789
Operating Costs.....	21,987,518	16,924,130
Asset Acquisitions.....	959,868	1,053,795
Grants and Contributions.....	10,265,000	10,940,112
Recoveries.....	(726,000)	(720,000)
Total	<u>36,788,614</u>	<u>33,146,826</u>
POLICY, STANDARDS AND EVALUATION		
Salaries and Benefits.....	4,007,340	4,325,454
Operating Costs.....	13,275,194	12,252,615
Asset Acquisitions.....	911,998	754,800
Grants and Contributions.....	11,348,239	10,552,000
Recoveries.....	(137,000)	(172,500)
Total	<u>29,405,771</u>	<u>27,712,369</u>

Vote 23

PUBLIC SCHOOLS EDUCATION

Classification by Sub-Vote

Estimates 1990/91 \$		Estimates 1991/92 \$
2,626,999,788	Contributions for Schools - Operating	2,833,158,531
214,000,000	Contributions for Schools - Debt Service	229,250,000
42,828,812	Contributions for Schools Support	46,327,503
<u>2,883,828,600</u>	Total Vote	<u>3,108,736,034</u>

VOTE DESCRIPTION

This vote provides for financial support of school districts. Major programs and activities include:

- (a) *Contributions for Schools - Operating* — This sub-vote provides for provincial block contributions to local school district operating budgets and contributions and support for learning resources. This sub-vote also provides funding to school districts for policy directions resulting from the Royal Commission on Education.
- (b) *Contributions for Schools - Debt Service* — This sub-vote provides for provincial contributions for the payment of interest and sinking fund charges for approved capital construction projects carried on by school boards and equipment purchases for schools, including the debt servicing contribution for the capital construction program resulting from the Royal Commission on Education.
- (c) *Contributions for Schools Support* — This sub-vote provides for projects relating to computer technology acquisition and implementation in the education system, contributions to school districts for the operation of regional correspondence centres and contributions to schools and other agencies for continuing education. This sub-vote also provides for contracted programs such as those for severely handicapped children in residential centres, the employer's cost for medical premiums for retired teachers and contributions for public school liability and property loss coverage.

Vote 24

INDEPENDENT SCHOOLS

Estimates 1990/91 \$		Estimates 1991/92 \$
<u>82,017,909</u>	Total Vote	<u>91,925,166</u>

VOTE DESCRIPTION

This vote provides for provincial contributions to eligible independent schools, contributions for special education initiatives in independent schools, contributions and support for learning resources, and contributions related to computer technology acquisition in independent schools. This vote also provides for policy directions resulting from the Royal Commission on Education.

Vote 23

PUBLIC SCHOOLS EDUCATION*Group Account Classification*

	Estimates 1990/91 \$	Estimates 1991/92 \$
CONTRIBUTIONS FOR SCHOOLS — OPERATING		
Grants and Contributions.....	<u>2,626,999,788</u>	<u>2,833,158,531</u>
 CONTRIBUTIONS FOR SCHOOLS — DEBT SERVICE		
Grants and Contributions.....	<u>214,000,000</u>	<u>229,250,000</u>
 CONTRIBUTIONS FOR SCHOOLS SUPPORT		
Grants and Contributions.....	<u>42,828,812</u>	<u>46,327,503</u>

Vote 24

INDEPENDENT SCHOOLS*Group Account Classification*

	Estimates 1990/91 \$	Estimates 1991/92 \$
Grants and Contributions.....	<u>82,017,909</u>	<u>91,925,166</u>

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary¹

Estimates 1990/91 \$		Vote No.*		Estimates 1991/92 \$
BUDGETARY EXPENDITURE				
Voted Appropriations				
275,387	25	Minister's Office	288,232	
36,547,603	26	Ministry Operations	36,427,758	
10	27	British Columbia Utilities Commission	10	
500,000	28	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	300,000	
37,323,000		Total Voted Expenditure		37,016,000
Special Accounts (Statutory)				
28,000,000	(S)	Vancouver Island Natural Gas Pipeline Assistance	30,000,000	
28,000,000		Total Special Accounts		30,000,000
65,323,000		Total General Fund Expenditure		67,016,000
375		Total Fulltime Equivalent (FTE) Employment²		389

FINANCING TRANSACTIONS

Vancouver Island Natural Gas Pipeline Assistance
(Special Account)
Vancouver Island Natural Gas Pipeline Rate Stabilization
Facility

TOTAL VOTED EXPENDITURE BY
GROUP ACCOUNT CLASSIFICATION

20,642,900	Salaries and Benefits	22,056,985
14,140,441	Operating Costs	14,746,378
2,817,260	Asset Acquisitions	2,584,627
2,751,200	Grants and Contributions	488,000
—	Other Expenditures	10,000
(3,028,801)	Recoveries	(2,869,990)
37,323,000	Total Voted Expenditure	37,016,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure or financial allocation.

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 25**MINISTER'S OFFICE**Estimates 1990/91
\$275,387

Total Vote

Estimates 1991/92
\$288,232**VOTE DESCRIPTION**

This vote provides for the office of the Minister of Energy, Mines and Petroleum Resources, and includes the salaries of the minister and the immediate staff.

Vote 25

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	259,387	272,232
Operating Costs.....	15,000	15,000
Asset Acquisitions.....	1,000	1,000
Total	<u>275,387</u>	<u>288,232</u>

Vote 26

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1990/91 \$		Estimates 1991/92 \$
6,627,434	Administration and Support Services	6,752,486
1,080,003	Executive Management	1,062,833
9,473,776	Energy Resources	9,583,618
17,366,390	Mineral Resources (net of recoveries)	19,028,821
2,000,000	Power and Gas Line Extensions	—
36,547,603	Total Vote	36,427,758

VOTE DESCRIPTION

This vote provides for ministry programs and activities including:

- (a) *Administration and Support Services* — This sub-vote provides for administration of financial and personnel management services; coordination of legislative requirements; data management and office automation systems; administrative services including property, accommodation, vehicle, machinery and materials requirements and inventories; and communications. This sub-vote also provides for assessment, collection and audit of mineral, mineral land, coal, petroleum and natural gas taxes and royalties.
- (b) *Executive Management* — This sub-vote provides for senior executive direction, information services, and public relations for the ministry.
- (c) *Energy Resources* — This sub-vote provides for the formulation and implementation of provincial energy policies including the energy project review process, energy forecasts, strategic energy studies and energy surplus management. This sub-vote also provides for the administration and disposition of petroleum, natural gas, underground storage, and geothermal resource rights in a manner to bring maximum economic and social benefit to the province. The sub-vote supports the development and conservation of these resources, and enforces regulation of petroleum exploration and production operations to ensure safe operation and environmental protection during seismic exploration. This sub-vote provides for the determination of oil and natural gas reserves of British Columbia, including offshore reserves, and maintenance of the data base on the sedimentary geology of British Columbia, including storage of well cores, logs and records. Provision is made for reports required under statutes, plus statistical and informational reports on petroleum exploration and development, and information and service to the petroleum industry on a fee for service basis. Services include the provision of geological information, maps and tenure documentation to support and encourage an active petroleum industry in the province, the maintenance of petroleum resource roads and the maintenance of security and performance deposits in trust. The Vancouver Island Natural Gas Pipeline project is administered under this sub-vote. Grants are provided to industry for energy-related studies and special projects.
- (d) *Mineral Resources* — This sub-vote provides for the formulation, advancement and administration of policies and programs for the discovery and orderly development of mineral resources to achieve maximum economic and social benefits for the province. This sub-vote also provides for administration and enforcement of provincial legislation and regulations to ensure the province's mineral and coal resources are extracted in a manner consistent with worker health and safety, public safety, resource conservation, and environmental sensitivity. Provision is also made for the administration of title to the mineral and coal resources of the province, and the continued development of efficient and effective records systems. This sub-vote also provides for projects, programs and grants to facilitate the exploration and discovery of mineral and coal resources through geological mapping, surveys, prospecting, information services and analytical laboratory support. Funds are provided for maintenance of a data base on the mineral industry, and development and implementation of appropriate policies for the mineral sector. This sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the province; encourages research and technical innovation in related fields; and provides grants to various mine rescue safety associations and to industry for special studies and projects. Recoveries are received for expenses related to the use of ministry equipment and facilities.
- (e) *Power and Gas Line Extensions* — This sub-vote provides for the extension of natural gas and electricity services to rural areas of the province.

Vote 26

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	3,140,041	2,936,464
Operating Costs	2,567,693	2,774,243
Asset Acquisitions	919,700	1,031,779
Other Expenditures	—	10,000
Total	<u>6,627,434</u>	<u>6,752,486</u>
EXECUTIVE MANAGEMENT		
Salaries and Benefits	553,205	572,605
Operating Costs	499,098	476,028
Asset Acquisitions	27,700	14,200
Total	<u>1,080,003</u>	<u>1,062,833</u>
ENERGY RESOURCES		
Salaries and Benefits	4,788,156	5,249,240
Operating Costs	3,754,220	3,544,130
Asset Acquisitions	930,400	789,248
Grants and Contributions	1,000	1,000
Total	<u>9,473,776</u>	<u>9,583,618</u>
MINERAL RESOURCES		
Salaries and Benefits	10,148,960	11,321,444
Operating Costs	5,817,430	6,824,977
Asset Acquisitions	889,800	695,400
Grants and Contributions	550,200	187,000
Recoveries	(40,000)	—
Total	<u>17,366,390</u>	<u>19,028,821</u>
POWER AND GAS LINE EXTENSIONS		
Operating Costs	300,000	—
Grants and Contributions	1,700,000	—
Total	<u>2,000,000</u>	<u>—</u>

Vote 27**BRITISH COLUMBIA UTILITIES COMMISSION**

Estimates 1990/91

\$
10

Estimates 1991/92

\$
10

Total Vote (net of recoveries)

VOTE DESCRIPTION

This vote provides for operation of the British Columbia Utilities Commission, as authorized under the *Utilities Commission Act*. The Commission is responsible for the regulation of all utilities and telecommunications in the province. These responsibilities include conducting public hearings into major energy projects and energy use proposals. The Commission recovers its costs from hearing proponents, regulated utilities and other parties as appropriate.

Vote 28**FORT NELSON INDIAN BAND MINERAL REVENUE
SHARING AGREEMENT**

Estimates 1990/91

\$
500,000

Estimates 1991/92

\$
300,000

Total Vote

VOTE DESCRIPTION

This vote provides for grants to the Fort Nelson Indian Band resulting from the production of natural gas and the sale of natural gas interests underlying the Fort Nelson Indian Reserve. Payments are made in accordance with the federal/provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*.

Vote 27

BRITISH COLUMBIA UTILITIES COMMISSION*Group Account Classification*

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	1,753,151	1,705,000
Operating Costs.....	1,187,000	1,112,000
Asset Acquisitions.....	48,660	53,000
Recoveries.....	(2,988,801)	(2,869,990)
Total	<u>10</u>	<u>10</u>

Vote 28

**FORT NELSON INDIAN BAND MINERAL REVENUE
SHARING AGREEMENT***Group Account Classification*

	Estimates 1990/91 \$	Estimates 1991/92 \$
Grants and Contributions.....	<u>500,000</u>	<u>300,000</u>

Special Account

VANCOUVER ISLAND NATURAL GAS
PIPELINE ASSISTANCE

Estimates 1990/91		Estimates 1991/92	
\$	\$	\$	\$
		Account Balance at the Beginning of the Fiscal Year	
	55,000,000	Operating Transactions	47,953,835
	25,000,000	Financing Transactions	3,824,910
80,000,000		Total	51,778,745
		Operating Transactions	
	—	Revenue	—
	28,000,000	Expenditure	30,000,000
(28,000,000)	(28,000,000)	Net Revenue (Expenditure)	(30,000,000) (30,000,000)
20,953,835		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)	
		Financing Transactions*	
	—	Receipts	—
(20,800,000)	20,800,000	Disbursements	3,824,910 (3,824,910)
	(20,800,000)	Net Cash Source (Requirement)	(3,824,910)
(375,090)		Difference Between 1990/91 Estimates and Projected Actual Disbursements	
		Account Balance at the End of the Fiscal Year	
	47,953,835	Operating Transactions	17,953,835
	3,824,910	Financing Transactions	—
51,778,745		Total	17,953,835

* As this is a non-revolving Special Account, gross disbursements (authorized new loans and investments) reduce the balance of the account by a corresponding amount. The Net Cash Source (Requirement) refers to the impact of the financing transaction on the General Fund, not the Special Account.

SPECIAL ACCOUNT DESCRIPTION

This account was created by authority of the *Vancouver Island Natural Gas Pipeline Act, 1989*. The purpose of the account is to provide \$55,000,000 to establish a financial assistance program for the conversion of oil, propane or other fuel fired appliances to the use of natural gas and to provide loans of up to \$25,000,000 in total to facilitate construction of a natural gas pipeline to Vancouver Island.

Expenditures consist of grants to persons and businesses which have applied and qualified for financial assistance through the established program. No interest or other revenue is credited to the account. Disbursements consist of loans to the Pacific Coast Energy Corporation and receipts represent loan repayments.

Administration costs are funded through voted appropriations.

Financing Transaction**VANCOUVER ISLAND NATURAL GAS PIPELINE
RATE STABILIZATION FACILITY**

Estimates 1990/91 \$		Estimates 1991/92 \$
—	Receipts	—
—	Disbursements	26,000,000
—	Net Cash Source (Requirement)	(26,000,000)

FINANCING TRANSACTION DESCRIPTION

The *Vancouver Island Natural Gas Pipeline Act* provides for the establishment of a rate stabilization facility (a repayable loan) to enable the utility to maintain fair consumer rates during its early years of operation while its customer base is growing. Disbursements represent loan payments. No receipts are anticipated in 1991/92.

MINISTRY OF ENVIRONMENT

Summary¹

Estimates 1990/91		Vote No.*	Estimates 1991/92	
\$	\$		\$	\$
BUDGETARY EXPENDITURE				
Voted Appropriations				
	330,400	29	Minister's Office	337,279
	<u>132,174,600</u>	30	Ministry Operations	<u>141,202,721</u>
132,505,000			Total Voted Expenditure	141,540,000
Special Accounts (Statutory)				
	<u>2,770,000</u>	(S)	Habitat Conservation Fund	<u>2,770,000</u>
<u>2,770,000</u>			Total Special Accounts	2,770,000
<u>135,275,000</u>			Total General Fund Expenditure	144,310,000
1,259			Total Fulltime Equivalent (FTE) Employment²	1,273
FINANCING TRANSACTIONS				
None				
TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION				
61,259,048			Salaries and Benefits	65,274,858
65,994,542			Operating Costs	72,196,154
7,434,342			Asset Acquisitions	6,081,920
1,967,100			Grants and Contributions	2,107,100
140,000			Other Expenditures	170,000
<u>(4,290,032)</u>			Recoveries	<u>(4,290,032)</u>
<u>132,505,000</u>			Total Voted Expenditure	141,540,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 29**MINISTER'S OFFICE**Estimates 1990/91
\$330,400

Total Vote

Estimates 1991/92
\$337,279**VOTE DESCRIPTION**

This vote provides for the office of the Minister of Environment, and includes the salaries of the minister and the immediate staff.

Vote 29

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	311,400	318,279
Operating Costs.....	17,000	17,000
Asset Acquisitions.....	2,000	2,000
Total	<u>330,400</u>	<u>337,279</u>

Vote 30

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
MANAGEMENT SERVICES		
Salaries and Benefits.....	6,570,853	6,661,984
Operating Costs.....	22,814,516	23,265,786
Asset Acquisitions.....	1,609,239	2,055,439
Grants and Contributions.....	1,062,000	1,062,000
Other Expenditures.....	—	30,000
Total	<u>32,056,608</u>	<u>33,075,209</u>
ENVIRONMENTAL APPEAL BOARD		
Salaries and Benefits.....	40,907	40,907
Operating Costs.....	219,724	219,724
Asset Acquisitions.....	4,500	4,500
Total	<u>265,131</u>	<u>265,131</u>
ENVIRONMENTAL MANAGEMENT		
Salaries and Benefits.....	13,297,195	13,961,593
Operating Costs.....	16,690,873	24,997,069
Asset Acquisitions.....	4,632,216	2,657,416
Grants and Contributions.....	660,000	800,000
Other Expenditures.....	140,000	140,000
Recoveries.....	(1,715,900)	(1,715,900)
Total	<u>33,704,384</u>	<u>40,840,178</u>

(Continued on page 111)

Vote 30 — Continued

- (iii) *Pesticide Control* — provides for the administration of the *Pesticide Control Act*. The program minimizes the environmental risk from pesticide use by encouraging use of non-chemical pesticides, controlling the sale of pesticides and ensuring their safe use. Recoveries are received from the sale of pesticide study kits and for inspection of pesticide sites under agreement with the Ministry of Forests; and
- (iv) *Environmental Assessment* — provides for coordination of ministry activities, and interagency liaison in review of environmental impacts of major development proposals.
- (d) *Fisheries, Wildlife and Integrated Management* — This sub-vote provides for management, planning, evaluation, technical expertise and support for the following ministry programs:
 - i) *Fisheries* — provides for the management of fish, fish habitat and sport fishing for the people of British Columbia. Activities include fish assessment and monitoring, habitat inventory, development of sport fishing regulations, fish culture, research and user surveys. Pertinent legislation administered includes the *Fisheries Act* (Canada) and the *Wildlife Act*. Funds expended on habitat protection projects under agreements with the Ministry of Forests, are fully recoverable.
 - ii) *Wildlife* — provides for the protection and management of wildlife resources and habitat, regulation of recreational and commercial use of wildlife, and acquisition of key wildlife habitat. Activities include species and habitat inventory, transplants to supplement wildlife populations, control of problem wildlife, and research studies to measure the impact of intensive forestry on wildlife populations and habitat. Legislation administered includes the *Wildlife Act*, the *Migratory Birds Convention Act*, and the *Game Export Act* (Canada). Contributions are provided to meet commitments under the *Creston Valley Wildlife Act* and to organizations concerned with the protection, management, and use of wildlife resources and habitat; and
 - iii) *Integrated Management* — provides for intraministry and interministry coordination of resource issues, including planning, coordination of the ministry information system, research related to biodiversity and policy development.
- (e) *Regional Operations and Enforcement* — This sub-vote provides for implementation and delivery of ministry programs, regional administration, enforcement of legislation, and the development and maintenance in headquarters of environmental emergency support services. Regional centres at Nanaimo, Surrey, Kamloops, Nelson, Prince George and Smithers and a network of sub-regional and district offices account for two thirds of the ministry staff. Major projects such as the Okanagan Water Quality Project are contracted out to the private sector, where possible. Regional staff process impact assessments on proposed mine development, forestry activities and other projects; participate in planning activities; conduct natural resource inventories; issue and monitor permits and licences; and liaise with the federal government, other ministries, and local governments to provide a coordinated approach to environmental management. Regular enforcement duties of the Conservation Officers are enhanced by the environmental enforcement units with a special emphasis on waste, water and pesticide violations. Contributions are provided to organizations concerned with protection, management and use of the environment. Funds expended under agreements with British Columbia Hydro and Power Authority, the Skagit Environmental Endowment Commission, other agencies and the private sector are fully recoverable. Recoveries are also received from the Provincial Emergency Program for expenditures relating to environmental emergency responses.

Vote 30 — Continued

	Estimates 1990/91 \$	Estimates 1991/92 \$
FISHERIES, WILDLIFE AND INTEGRATED MANAGEMENT		
Salaries and Benefits.....	7,489,049	7,761,450
Operating Costs.....	5,584,612	6,175,612
Asset Acquisitions.....	74,050	82,350
Grants and Contributions.....	217,500	217,500
Recoveries.....	(750,000)	(750,000)
Total	<u>12,615,211</u>	<u>13,406,912</u>
REGIONAL OPERATIONS AND ENFORCEMENT		
Salaries and Benefits.....	33,549,644	36,530,645
Operating Costs.....	20,667,817	17,520,963
Asset Acquisitions.....	1,112,337	1,280,215
Grants and Contributions.....	27,600	27,600
Recoveries.....	(1,824,132)	(1,824,132)
Total	<u>53,533,266</u>	<u>53,535,291</u>

Special Account

HABITAT CONSERVATION FUND

Estimates 1990/91 \$			Estimates 1991/92 \$	
836,620		Total Account Balance at the Beginning of the Fiscal Year		786,620
	2,760,000	Operating Transactions		
	2,770,000	Revenue.....	2,710,000	
		Expenditure.....	2,770,000	
(10,000)	(10,000)	Net Revenue (Expenditure).....	(60,000)	(60,000)
		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
(40,000)				
786,620		Total Account Balance at the End of the Fiscal Year		726,620

SPECIAL ACCOUNT DESCRIPTION

This account was originally created by the *Miscellaneous Statutes Amendment Act (No. 2), 1981* which amended the *Wildlife Act* to establish a fund for the enhancement of fish and wildlife and their habitat. The fund was changed to a Special Account by the *Special Accounts Appropriation and Control Act, 1988*.

Revenue credited to the account includes surcharges on angling, hunting, guiding and trapping licences, revenues derived from lands administered by the Minister of Environment for the benefit of fish and wildlife, and bequests, donations and fund raising projects undertaken on behalf of the account. Expenditures include projects to enhance fish and wildlife populations, habitat acquisitions, promotional and educational projects and reasonable expenses incurred by individuals advising the minister with respect to the account.

No financing transactions are provided for under this account.

MINISTRY OF FINANCE AND CORPORATE RELATIONS *Summary¹*

Estimates 1990/91	Vote		Estimates 1991/92
\$	No.*		\$
BUDGETARY EXPENDITURE			
Voted Appropriations			
329,702	31	Minister's Office	317,593
74,938,868	32	Ministry Operations	74,214,857
—	33	Compensation Fairness Program	997,500
75,268,570		Total Voted Expenditure	75,529,950
Special Accounts (Statutory)			
7,650,148	(S)	British Columbia Securities Commission	8,161,425
950,000	(S)	Low Interest Loan Assistance Revolving Fund	220,000
800,000	(S)	Provincial Home Acquisition	275,000
16,003,474	(S)	Provincial Treasury Operations	17,064,817
(3,519,192)		Less Transfer from Vote 32	(3,649,192)
—	(S)	Provincial Treasury Revenue	—
21,884,430		Total Special Accounts (net of transfers)	22,072,050
97,153,000		Total General Fund Expenditure	97,602,000
Other Financial Allocations (Statutory)			
17,300,000	(S)	Tax Collection Commissions ²	20,300,000
1,400,000	(S)	Self-Regulatory Organizations ²	660,000
18,700,000		Total Other Financial Allocations	20,960,000
895		Total Fulltime Equivalent (FTE) Employment³	919
FINANCING TRANSACTIONS			
Low Interest Loan Assistance Revolving Fund (Special Account)			
Provincial Home Acquisition (Special Account)			
British Columbia Transit (Gasoline Tax) Levy			
Land Tax Deferral Act			
Rural Area Property Taxes			
TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION			
44,508,204		Salaries and Benefits	46,635,416
28,368,336		Operating Costs	27,650,312
2,003,786		Asset Acquisitions	1,495,605
4,739,192		Grants and Contributions	4,052,119
42,300		Other Expenditures	5,000
(4,393,248)		Recoveries	(4,308,502)
75,268,570		Total Voted Expenditure	75,529,950

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure or financial allocation.

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² The *Financial Administration Act* (Section 11) provides that Treasury Board may, by regulation, authorize payment of a fee or commission to any person employed in collecting, managing or accounting for public money as remuneration for services performed and that Treasury Board may fix the rates or levels of such fees or commissions. The fee or commission may be paid directly from the General Fund or may be retained from public monies collected or received on behalf of the government. The ministry provides commissions in two major areas:

* The *Social Service Tax Act*, the *Motor Fuel Tax Act*, the *Tobacco Tax Act*, the *Hotel Room Tax Act*, and the *Horse Racing Tax Act* provide for payments of commissions to vendors. These monies are not shown as budgetary expenditure but are netted against the appropriate revenue source; and

* The *Real Estate Act* and the *Securities Act* authorize the delegation of licensing functions to various self-regulatory organizations, namely, the Real Estate Council, the Pacific District of the Investment Dealers Association of Canada and the Vancouver Stock Exchange. These self-regulatory organizations retain prescribed licensing fees and certain related revenues as commissions for the administration of licensing functions. These monies are not shown as budgetary expenditure but are netted against the appropriate revenue source.

³ Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 31**MINISTER'S OFFICE**Estimates 1990/91
\$329,702

Total Vote

Estimates 1991/92
\$317,593**VOTE DESCRIPTION**

This vote provides for the office of the Minister of Finance and Corporate Relations, and includes the salaries of the minister and the immediate staff.

Vote 31

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	299,702	301,593
Operating Costs.....	22,000	12,000
Asset Acquisitions.....	8,000	4,000
Total	<u>329,702</u>	<u>317,593</u>

Vote 32

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1990/91 \$		Estimates 1991/92 \$
21,105,543	Registries and Ministry Support Services (net of recoveries)	19,956,352
3,678,128	Treasury Board Staff	3,516,953
3,154,109	Economics and Policy	3,859,020
6,367,272	Government Personnel Services (net of recoveries)	6,233,214
3,590,895	Planning and Statistics (net of recoveries)	3,207,187
11,061,141	Office of the Comptroller General	11,747,837
21,669,137	Revenue Operations	21,697,317
4,312,643	Financial Institutions Commission (net of recoveries)	3,996,977
<u>74,938,868</u>	Total Vote	<u>74,214,857</u>

VOTE DESCRIPTION

This vote provides for operations and programs of the ministry, including:

(a) *Registries and Ministry Support Services* — This sub-vote provides for:

- (i) maintenance of corporate information files on all companies, cooperatives, partnerships and societies operating in British Columbia; operation of the Auditor Certification Board under the *Company Act*; registration and searches of liens and security interests in personal property in British Columbia; and the operation of the Manufactured Home Registry; and
- (ii) executive, financial, administrative, personnel, information systems, and communications support to ministry operations and programs. Grants are provided to the Provincial Capital Commission, and to government employees under the Suggestion Awards Program. The cost of information systems services is partially recovered from other divisions of the ministry.

(b) *Treasury Board Staff* — This sub-vote provides for:

- (i) analysis and advice on fiscal, budgetary and administrative policy issues; and
- (ii) coordination and production of the Estimates.

(c) *Economics and Policy* — This sub-vote provides for:

- (i) policy analysis, forecasting and advice on intergovernmental fiscal relations, the province's economic and fiscal framework, financial institutions and corporate issues, legislation and provincial tax matters; and
- (ii) coordination, production and publishing of certain government financial and economic documents.

(d) *Government Personnel Services* — This sub-vote provides for negotiation and administration of collective agreements on behalf of government under the *Public Service Labour Relations Act* and other legislation, settlement payments for grievances, other personnel related settlements agreed to by the division, and payment for legal and arbitration services. This sub-vote also provides for planning, development and administration of personnel policies and programs including counselling services to government employees under the employee assistance program. Recoveries are received from ministries for costs associated with the employee assistance program.

(e) *Planning and Statistics* — This sub-vote provides for development and dissemination of statistics and provision of information and analysis in support of planning and decision-making in the province. Costs incurred for statistical services to ministries and other parties are partially recovered, as are the cost of publications and releases to external users.

(f) *Office of the Comptroller General* — This sub-vote provides for payment, recording, reporting and auditing of government accounts and trust funds; development and implementation of financial administration policies and procedures; evaluation of accounting and financial management systems throughout government; and development and delivery, on a cost recovery basis, of government financial training and development programs.

(Continued on page 118)

Vote 32

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
REGISTRIES AND MINISTRY SUPPORT SERVICES		
Salaries and Benefits.....	8,714,520	9,047,470
Operating Costs.....	7,806,700	7,225,421
Asset Acquisitions.....	496,667	290,842
Grants and Contributions.....	4,339,192	4,027,119
Recoveries.....	(251,536)	(634,500)
Total	<u>21,105,543</u>	<u>19,956,352</u>
TREASURY BOARD STAFF		
Salaries and Benefits.....	2,841,476	2,928,842
Operating Costs.....	704,224	532,698
Asset Acquisitions.....	132,428	55,413
Total	<u>3,678,128</u>	<u>3,516,953</u>
ECONOMICS AND POLICY		
Salaries and Benefits.....	2,201,519	2,643,331
Operating Costs.....	895,027	1,191,200
Asset Acquisitions.....	57,563	24,489
Total	<u>3,154,109</u>	<u>3,859,020</u>
GOVERNMENT PERSONNEL SERVICES		
Salaries and Benefits.....	4,123,672	4,246,593
Operating Costs.....	2,558,600	2,311,621
Asset Acquisitions.....	182,000	190,000
Recoveries.....	(497,000)	(515,000)
Total	<u>6,367,272</u>	<u>6,233,214</u>
PLANNING AND STATISTICS		
Salaries and Benefits.....	1,682,070	1,819,147
Operating Costs.....	2,064,550	1,415,405
Asset Acquisitions.....	103,500	146,050
Recoveries.....	(259,225)	(173,415)
Total	<u>3,590,895</u>	<u>3,207,187</u>
OFFICE OF THE COMPTROLLER GENERAL		
Salaries and Benefits.....	6,239,986	6,590,746
Operating Costs.....	4,713,155	4,963,091
Asset Acquisitions.....	108,000	194,000
Total	<u>11,061,141</u>	<u>11,747,837</u>

(Continued on page 119)

Vote 32 — Continued

- (g) *Revenue Operations* — This sub-vote provides for administration of taxation statutes which are the responsibility of the Ministry of Finance and Corporate Relations, for administration and related costs of the *Land Tax Deferment Act*, the *Home Owner Grant Act* for both general compliance and as it relates to the non-municipal areas of the province, for administration of ministry responsibilities under the *School Act* regarding residential and non-residential school property taxes collected by municipalities on behalf of the province, and for administration of advances to local governments in respect of property taxes collected on their behalf. Grants are provided to natural gas producers to partially offset federal income taxes.
- (h) *Financial Institutions Commission* - This sub-vote provides for operation of the Financial Institutions Commission and the Credit Union Deposit Insurance Corporation under the *Financial Institutions Act*; administrative costs of regulating credit unions, trust companies, insurance companies and insurance agents; administration of international financial centre and captive insurance legislation, the *Real Estate Act*, the *Mortgage Brokers Act* and the *Condominium Act*; and administrative costs of credit union stabilization and the Credit Union Deposit Insurance Fund. Recoveries are received from self-regulatory organizations for electronic information services. Administrative costs for operation of credit union stabilization and the Credit Union Deposit Insurance Fund are fully recovered from the Credit Union Deposit Insurance Corporation.

Vote 33**COMPENSATION FAIRNESS PROGRAM**Estimates 1990/91
\$

Total Vote

Estimates 1991/92
\$

997,500
VOTE DESCRIPTION

This vote provides for the costs of the Compensation Fairness Program, including the interpretation and administration of guidelines and regulations issued under the *Compensation Fairness Act*.

Vote 32 — Continued

	Estimates 1990/91 \$	Estimates 1991/92 \$
REVENUE OPERATIONS		
Salaries and Benefits.....	13,315,232	13,647,492
Operating Costs.....	7,415,753	7,774,330
Asset Acquisitions.....	538,152	250,495
Grants and Contributions.....	400,000	25,000
Total	<u>21,669,137</u>	<u>21,697,317</u>

FINANCIAL INSTITUTIONS COMMISSION

Salaries and Benefits.....	5,090,027	4,872,202
Operating Costs.....	2,188,327	1,812,646
Asset Acquisitions.....	377,476	292,716
Other Expenditures.....	42,300	5,000
Recoveries.....	(3,385,487)	(2,985,587)
Total	<u>4,312,643</u>	<u>3,996,977</u>

Vote 33

COMPENSATION FAIRNESS PROGRAM*Group Account Classification*

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	—	538,000
Operating Costs.....	—	411,900
Asset Acquisitions.....	—	47,600
Total	<u>—</u>	<u>997,500</u>

Special Account**BRITISH COLUMBIA SECURITIES COMMISSION**

Estimates 1990/91 \$			Estimates 1991/92 \$	
800,000		Total Account Balance at the Beginning of the Fiscal Year		1,085,842
		Operating Transactions		
	7,800,000	Revenue	8,690,615	
	7,650,148	Expenditure	8,161,425	
149,852	149,852	Net Revenue (Expenditure)	529,190	529,190
135,990		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
<u>1,085,842</u>		Total Account Balance at the End of the Fiscal Year		<u>1,615,032</u>

SPECIAL ACCOUNT DESCRIPTION

This account is established under section 9.1 of the *Securities Act*. The account provides for the operation of the British Columbia Securities Commission and the costs of administering the *Securities Act* and the *Commodity Contract Act*. Revenue represents fees, licences and other revenues collected by the Commission from the securities industry. Expenditures are for costs directly related to the provision of services to the securities industry and for administration.

No financing transactions are provided for under this account.

Special Account

LOW INTEREST LOAN ASSISTANCE REVOLVING FUND

Estimates 1990/91 \$			Estimates 1991/92 \$	
33,778,087		Total Account Balance at the Beginning of the Fiscal Year		33,232,510
		Operating Transactions		
	100,000	Revenue	61,000	
	950,000	Expenditure	220,000	
(850,000)	(850,000)	Net Revenue (Expenditure)	(159,000)	(159,000)
304,423		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
		Financing Transactions*		
	700,000	Receipts	117,000	
	100,000	Disbursements	100,000	
	600,000	Net Cash Source (Requirement)	17,000	
<u>33,232,510</u>		Total Account Balance at the End of the Fiscal Year		<u>33,073,510</u>

* Financing transactions do not affect the account's balance.

SPECIAL ACCOUNT DESCRIPTION

This account was created as a revolving fund by the *Low Interest Loan Assistance Revolving Fund Act* and was changed to a Special Account by the *Special Accounts Appropriation and Control Act, 1988*. The account provides a mechanism whereby loans, made under the Low Interest Loan Assistance Program, and associated interest payments are to be repaid into a Special Account. The program provided for low interest loans to firms in various business sectors, including but not limited to, manufacturing, processing and advanced technology.

Most of the portfolio was sold to private sector lenders during the 1989/90 fiscal year. Cash generated from the sale was returned to the provincial government as a refund of capital contributions.

Revenue represents interest on loans retained and funds on deposit. Expenditures represent the payment of interest subsidies to the institution which purchased the assets, and other related loan costs. Most of the subsidy obligation was fulfilled during the 1990/91 fiscal year. Financing transaction receipts represent principal repayments on retained loans, and disbursements represent residual commitments and capitalized administrative costs. No new loan authorizations are being made.

Special Account

PROVINCIAL HOME ACQUISITION

Estimates 1990/91		Estimates 1991/92	
\$	\$	\$	\$
452,030,389			456,703,654
	2,150,000		
	800,000		
1,350,000	1,350,000		
(1,286,735)			
	6,400,000		
	4,575,000		
1,825,000	1,825,000		
2,785,000			
456,703,654			461,303,654

Total Account Balance at the Beginning of the Fiscal Year

Operating Transactions

Revenue..... 600,000

Expenditure..... 275,000

Net Revenue (Expenditure)..... 325,000 325,000

Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)

Financing Transactions*

Receipts 6,500,000

Disbursements 2,225,000

Net Cash Source (Requirement) 4,275,000 4,275,000

Difference Between 1990/91 Estimates and Projected Actual Net Cash Source (Requirement)

Total Account Balance at the End of the Fiscal Year

* As this is a revolving Special Account, the net cash source (requirement) increases (decreases) the balance of the account.

SPECIAL ACCOUNT DESCRIPTION

This account was created as a fund by the *Provincial Home Acquisition Act, 1967*, and was changed to a Special Account under the *Special Appropriations Act, 1982*. The purpose of the account was to pay grants to qualified British Columbia residents constructing or purchasing a home, and to make loans secured by second mortgages. Currently, mortgage financing is provided from this account to qualified British Columbia residents for the conversion of existing housing into rental suites under the *Home Conversion and Leasehold Loan Act, 1979*.

In June 1989, most of the B.C. Second Mortgage program portfolio was sold to private sector lenders. The province re-purchases mortgage accounts which become more than 90 days in arrears.

Revenue consists of interest on outstanding mortgage principal. Expenditure includes statutory rebates and other miscellaneous program costs.

Receipts represent repayment of mortgage loan principal. Disbursements represent new conversion mortgages, repurchased mortgage accounts and guarantee claims paid under the mortgage assistance program.

Special Account

PROVINCIAL TREASURY OPERATIONS

Estimates 1990/91 \$			Estimates 1991/92 \$	
2,000,000		Total Account Balance at the Beginning of the Fiscal Year		9,058,000
		Operating Transactions		
	18,167,931	Revenue	22,066,302	
	16,003,474	Expenditure	17,064,817	
2,164,457	2,164,457	Net Revenue (Expenditure)	5,001,485	5,001,485
4,893,543		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
9,058,000		Total Account Balance at the End of the Fiscal Year		14,059,485

SPECIAL ACCOUNT DESCRIPTION

This account was created by the *Budget Measures Implementation Act, 1990*. The account provides for the operations of the Provincial Treasury. Provincial Treasury provides investment, debt management, banking and cash management, and loan administration services on a cost recovery basis to its clients including Crown corporations and the government.

Revenue represents income from the fees charged by Provincial Treasury for its services. These include fees for fiscal agency services, funds management, loans administration, loans collection, and banking and cash management. Expenditure represents the cost of operating the Provincial Treasury.

No financing transactions are provided for under this account.

Special Account

PROVINCIAL TREASURY REVENUE

Estimates 1990/91 \$			Estimates 1991/92 \$	
—		Total Account Balance at the Beginning of the Fiscal Year		2,000,000
		Operating Transactions		
	2,000,000	Revenue	2,000,000	
	—	Expenditure	—	
2,000,000	2,000,000	Net Revenue (Expenditure)	2,000,000	2,000,000
2,000,000		Total Account Balance at the End of the Fiscal Year		4,000,000

SPECIAL ACCOUNT DESCRIPTION

This account was created by the *Budget Measures Implementation Act, 1990*. The account provides for revenue generated from financial agreements managed by the Ministry of Finance and Corporate Relations.

Net revenue (expenditure) represents the net income (deficiency) from this program, as shown in Vote 64, Management of Public Funds and Debt.

No financing transactions are provided for under this account.

Financing Transaction**BRITISH COLUMBIA TRANSIT (GASOLINE TAX) LEVY**

Estimates 1990/91 \$		Estimates 1991/92 \$
50,800,000	Receipts.....	48,250,000
50,800,000	Disbursements	48,250,000
—	Net Cash Source (Requirement)	—

FINANCING TRANSACTION DESCRIPTION

Advances (disbursements) are provided by the province to the British Columbia Transit Authority in respect of the *British Columbia Transit Act* gasoline and motive fuel tax levy (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations. Administration costs are funded through the ministry's voted appropriations.

Financing Transaction**LAND TAX DEFERMENT ACT**

Estimates 1990/91 \$		Estimates 1991/92 \$
3,000,000	Receipts.....	3,500,000
5,500,000	Disbursements	7,000,000
(2,500,000)	Net Cash Source (Requirement)	(3,500,000)

FINANCING TRANSACTION DESCRIPTION

Local governments are reimbursed (disbursements) by the province for property taxes, of seniors and other qualified property owners, that are deferred under this Act. The property owner or the estate is required to repay to the province all deferred taxes together with interest on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest is credited to the General Fund as revenue and administration costs are funded through the ministry's voted appropriations.

Financing Transaction**RURAL AREA PROPERTY TAXES**

Estimates 1990/91 \$		Estimates 1991/92 \$
81,100,000	Receipts.....	95,300,000
81,688,600	Disbursements	96,071,000
(588,600)	Net Cash Source (Requirement)	(771,000)

FINANCING TRANSACTION DESCRIPTION

Advances (disbursements) are provided by the province to local governments and entities in rural areas in respect of local taxes and levies (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations. Administration costs are funded through voted appropriations.

MINISTRY OF FORESTS

Summary¹

Estimates 1990/91 \$		Vote No.*		Estimates 1991/92 \$
BUDGETARY EXPENDITURE				
Voted Appropriations				
336,735	34	Minister's Office	374,000	
221,292,622	35	Ministry Operations	260,712,064	
49,800,000	36	Fire Suppression Program	49,727,000	
244,174,843	37	Forest Renewal	212,309,936	
515,604,200		Total Voted Expenditure		523,123,000
Special Accounts (Statutory)				
73,926,607	(S)	Small Business Forest Enterprise	85,867,000	
3,430,000	(S)	South Moresby Implementation - Forest Replacement....	2,500,000	
77,356,607		Total Special Accounts		88,367,000
Less Voted and Special Account Transfers to the Sustainable Environment Fund				
(209,768,122)		Vote 37	(163,278,000)	
(4,839,685)		Small Business Forest Enterprise Special Account	(5,839,000)	
(214,607,807)				(169,117,000)
378,353,000		Total General Fund Expenditure		442,373,000
Total Fulltime Equivalent (FTE) Employment²				
3,457				3,949

FINANCING TRANSACTIONS

None

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION				
151,418,635		Salaries and Benefits	179,788,223	
143,245,986		Operating Costs	164,662,351	
26,762,858		Asset Acquisitions	31,550,309	
212,877,722		Grants and Contributions	165,563,000	
—		Other Expenditures	80,000	
(18,701,001)		Recoveries	(18,520,883)	
515,604,200		Total Voted Expenditure		523,123,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 34**MINISTER'S OFFICE**Estimates 1990/91
\$336,735

Total Vote

Estimates 1991/92
\$374,000**VOTE DESCRIPTION**

This vote provides for the office of the Minister of Forests, and includes the salaries of the minister and the immediate staff.

Vote 34

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	296,512	333,352
Operating Costs.....	30,915	31,340
Asset Acquisitions.....	9,308	9,308
Total	<u>336,735</u>	<u>374,000</u>

Vote 35

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1990/91		Estimates 1991/92	
\$	\$	\$	\$
98,413,869	—	Management Services	113,045,000
—	98,413,869	—Forest Renewal Plan	8,320,000
56,834,924	—	—Support for Other Programs	106,725,000
13,511,128	—	Harvesting (net of recoveries)	62,404,664
—	13,511,128	Research (net of recoveries)	18,398,944
—	—	—Forest Renewal Plan	6,500,000
19,295,146	—	—Support for Other Programs	11,098,944
19,018,542	13,511,128	Forest Protection (net of recoveries)	18,669,744
14,219,013	—	Integrated Resources Management	20,888,600
—	14,219,013	Inventory	25,305,112
—	—	—Forest Renewal Plan	12,858,000
—	—	—Provincial Inventory	12,447,112
221,292,622		Total Vote	260,712,064

VOTE DESCRIPTION

This vote provides for forestry programs of the ministry and for management, finance and administration services, including *ex gratia* payments related to this vote. Functions related to these programs and services are performed at provincial, regional and district levels and include:

- (a) *Management Services* — This sub-vote provides for senior executive direction and coordination of central ministry services including policy, planning and legislation, personnel, finance, audit, systems, accommodation, communications, technical services and public information for the Forest Renewal Plan and all other ministry initiatives. This sub-vote also provides for regional and district administration in areas of personnel, finance, systems and technical services. Grants are provided for activities which promote prudent forest management.
- (b) *Harvesting* — This sub-vote provides for advice, policies and procedures pertaining to valuation, processing, marketing, sale and invoicing of Crown provincial timber and wood resources, and overall monitoring and functional direction of provincial wood supplies. This sub-vote also provides for incremental costs of constructing logging roads and bridges where higher construction standards are required and for maintenance of selected logging roads and bridges. Grants are provided to agencies involved in forestry research. Costs related to the Small Business Forest Enterprise Program are recovered from the Small Business Forest Enterprise Special Account.
- (c) *Research* — This sub-vote provides for undertaking research and research extension activities to supply technology for the care and enhancement of forests in British Columbia including new initiatives under the Forest Renewal Plan. Research activities support forest renewal, integrated resources management and the development of decision tools. Joint ventures and/or research contracts are carried out with other ministries, research agencies, educational institutions and the private sector. Costs of joint research projects are recovered from other ministries and agencies.
- (d) *Forest Protection* — This sub-vote provides for administration, policies, procedures and research services pertaining to fire and forest health activities which reduce wood losses and protect public and private property and the environment. Forest health includes basic survey and detection work needed to track pest infestation levels and direct the harvest of unhealthy areas. Costs related to the Small Business Forest Enterprise Program are recovered from the Small Business Forest Enterprise Special Account.
- (e) *Integrated Resources Management* — This sub-vote provides for planning the use and management of resources on forest and range lands within an integrated resource management framework. This sub-vote also provides for rehabilitation, care and enhancement of Crown provincial range lands and other range management activities; establishment and maintenance of recreation site facilities and trails on Crown provincial land; landscape management; and the wilderness management program.
- (f) *Inventory* — This sub-vote provides for maintaining a comprehensive province-wide inventory of British Columbia's forest resources to assist in long range land use planning including new initiatives under the Forest Renewal Plan. Activities include detailed forest descriptions, growth and yield measurement, modelling, decay studies, remote sensing, computerized mapping and statistical analysis of forest and range land.

Vote 35

MINISTRY OPERATIONS
Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
MANAGEMENT SERVICES		
Salaries and Benefits	43,219,230	50,031,938
Operating Costs	45,624,866	55,012,612
Asset Acquisitions	9,184,173	9,600,450
Grants and Contributions	385,600	320,000
Other Expenditures	—	80,000
Total	<u>98,413,869</u>	<u>115,045,000</u>
HARVESTING		
Salaries and Benefits	38,952,855	45,490,521
Operating Costs	21,086,220	22,065,362
Asset Acquisitions	5,206,671	3,789,665
Grants and Contributions	2,700,000	1,950,000
Recoveries	(11,110,822)	(10,890,884)
Total	<u>56,834,924</u>	<u>62,404,664</u>
RESEARCH		
Salaries and Benefits	8,264,658	9,992,380
Operating Costs	5,273,331	7,625,445
Asset Acquisitions	73,139	901,119
Grants and Contributions	20,000	—
Recoveries	(120,000)	(120,000)
Total	<u>13,511,128</u>	<u>18,398,944</u>
FOREST PROTECTION		
Salaries and Benefits	10,815,038	11,488,499
Operating Costs	9,028,914	7,248,774
Asset Acquisitions	244,419	758,627
Recoveries	(793,225)	(826,156)
Total	<u>19,295,146</u>	<u>18,669,744</u>
INTEGRATED RESOURCES MANAGEMENT		
Salaries and Benefits	9,228,530	12,649,888
Operating Costs	9,669,210	8,121,512
Asset Acquisitions	116,802	102,200
Grants and Contributions	4,000	15,000
Total	<u>19,018,542</u>	<u>20,888,600</u>
INVENTORY		
Salaries and Benefits	6,232,109	8,705,746
Operating Costs	7,886,865	14,988,412
Asset Acquisitions	100,039	1,610,954
Total	<u>14,219,013</u>	<u>25,305,112</u>

Vote 36**FIRE SUPPRESSION PROGRAM***Classification by Sub-Vote*

Estimates 1990/91 \$		Estimates 1991/92 \$
21,033,620	Direct Fire Fighting (net of recoveries)	21,019,400
28,766,380	Fire Suppression Preparedness (net of recoveries)	28,707,600
49,800,000	Total Vote	49,727,000

VOTE DESCRIPTION

This vote provides for direct fire fighting and fire suppression programs of the ministry. Functions related to these programs and services are performed at provincial, regional and district levels, and include:

- (a) *Direct Fire Fighting* — This sub-vote provides for fighting and extinguishing forest and range fires as required by the *Forest Act*, including *ex gratia* payments related to this program's activities. Recoveries are received for the provision of these services to other agencies, provinces and countries.
- (b) *Fire Suppression Preparedness* — This sub-vote provides for maintaining the ministry's fire fighting resources in a state of readiness to enable them to respond immediately to fire situations. Recoveries are received for the provision of these services to other agencies, provinces and countries.

Vote 37**FOREST RENEWAL***Classification by Sub-Vote*

Estimates 1990/91 \$		Estimates 1991/92 \$
34,406,721	Silviculture Support (net of recoveries)	49,031,936
209,768,122	Forest Renewal	163,278,000
244,174,843	Total Vote	212,309,936

VOTE DESCRIPTION

This vote provides for ministry silviculture and forest renewal initiatives, including the Forest Renewal Plan, and includes:

- (a) *Silviculture Support* — This sub-vote provides for administrative and materiel support, advice, policies and procedures pertaining to reforestation, care and enhancement of Crown provincial forests and overall monitoring and functional direction of silviculture activities. Grants and contributions are provided to enhance silviculture program implementation and to provide forestry education. Administration and support costs related to the Small Business Forest Enterprise Program are recovered from the Small Business Forest Enterprise Special Account.
- (b) *Forest Renewal* — This sub-vote provides for the transfer of funds to the Sustainable Environment Fund Special Account. The account provides for environmental protection and resource renewal initiatives. Forest renewal initiatives funded in the account include: the provision of tree seeds and seedlings required for provincial reforestation projects; basic and incremental silviculture activities associated with harvested Crown lands and areas denuded by major fire and pest outbreaks; cost-shared federal/provincial forest development agreements; and protection of previous investments in forest renewal.

Vote 36

FIRE SUPPRESSION PROGRAM*Group Account Classification*

	Estimates 1990/91 \$	Estimates 1991/92 \$
DIRECT FIRE FIGHTING		
Salaries and Benefits	4,680,601	4,680,601
Operating Costs	12,897,169	12,882,949
Asset Acquisitions	4,455,850	4,455,850
Recoveries	(1,000,000)	(1,000,000)
Total	<u>21,033,620</u>	<u>21,019,400</u>
FIRE SUPPRESSION PREPAREDNESS		
Salaries and Benefits	2,005,777	2,005,777
Operating Costs	20,994,570	20,935,790
Asset Acquisitions	6,766,033	6,766,033
Recoveries	(1,000,000)	(1,000,000)
Total	<u>28,766,380</u>	<u>28,707,600</u>

Vote 37

FOREST RENEWAL*Group Account Classification*

	Estimates 1990/91 \$	Estimates 1991/92 \$
SILVICULTURE SUPPORT		
Salaries and Benefits	27,723,325	34,409,521
Operating Costs	10,753,926	15,750,155
Asset Acquisitions	606,424	3,556,103
Recoveries	(4,676,954)	(4,683,843)
Total	<u>34,406,721</u>	<u>49,031,936</u>
FOREST RENEWAL		
Grants and Contributions	<u>209,768,122</u>	<u>163,278,000</u>

Special Account

SMALL BUSINESS FOREST ENTERPRISE

Estimates 1990/91 \$			Estimates 1991/92 \$	
221,149,064		Total Account Balance at the Beginning of the Fiscal Year		75,737,200
		Operating Transactions		
		Revenue		
	90,808,677	— Upset Stumpage	82,566,340	
	57,465,489	— Bonus Stumpage	52,257,860	
	1,435,001	— Annual Fees and Billing	1,375,600	
	<u>149,709,167</u>		<u>136,199,800</u>	
		Expenditure		
	16,581,001	— Administration	16,581,000	
	9,182,071	— Harvesting - Sales	9,182,000	
	23,982,583	— Harvesting - Roads	35,953,000	
	22,671,996	— Silviculture	22,642,000	
	1,508,956	— Protection	1,509,000	
	<u>73,926,607</u>		<u>85,867,000</u>	
75,782,560	75,782,560	Net Revenue (Expenditure)	50,332,800	50,332,800
(26,759,160)		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
(194,435,264)		Less: Return to the General Fund		(36,870,000)
<u>75,737,200</u>		Total Account Balance at the End of the Fiscal Year		<u>89,200,000</u>

SPECIAL ACCOUNT DESCRIPTION

This account was established in 1988 through an amendment to section 87.1 of the *Forest Act*. The purpose of the account is to identify all revenues incidental to the operation of the Small Business Forest Enterprise program and provide an ongoing source of funds to defray the costs of the program.

Revenue is collected from the following sources: upset stumpage; bonus stumpage; and annual fees and billings (annual rent, trespass charges, scaling fees, and registration fees) incidental to the operation of the program.

Expenditure is for program administration, construction and maintenance of logging roads and bridges, costs of selling timber, basic silviculture to restock logged lands, and other activities incidental to the operation of the program.

Revenue in excess of current expenditures and future basic silviculture requirements is transferred to the General Fund.

No financing transactions are provided for under this account.

Special Account

SOUTH MORESBY IMPLEMENTATION — FOREST REPLACEMENT

Estimates 1990/91		Estimates 1991/92	
\$	\$	\$	\$
24,916,000			24,865,491
	2,455,317		
	3,430,000	3,000,000	
		2,500,000	
(974,683)	(974,683)	500,000	500,000
924,174			
24,865,491			25,365,491

Total Account Balance at the Beginning of the Fiscal Year

Operating Transactions

Revenue.....

Expenditure.....

Net Revenue (Expenditure).....

Difference Between 1990/91 Estimates and Projected Actual Net
Revenue (Expenditure)

Total Account Balance at the End of the Fiscal Year

SPECIAL ACCOUNT DESCRIPTION

This account was established by the *South Moresby Implementation Account Act* in 1988. The purpose of the account is to offset the decrease in forest land available for harvest due to the creation of South Moresby National Park by funding incremental silviculture activities on coastal forest lands.

The account may be credited with contributions from the General Fund, the federal government and accrued interest. No financing transactions are provided for under this account.

MINISTRY OF HEALTH

Summary¹

Estimates 1990/91 \$		Vote No.		Estimates 1991/92 \$
BUDGETARY EXPENDITURE				
Voted Appropriations				
352,605	38	Minister's Office	360,045	
3,368,952,226	39	Ministry Operations	3,674,226,790	
1,440,348,169	40	Medical Services Commission and Pharmacare	1,725,684,165	
4,809,653,000		Total Voted Expenditure		5,400,271,000
Special Accounts (Statutory)				
—		None	—	
4,809,653,000		Total General Fund Expenditure		5,400,271,000
3,914		Total Fulltime Equivalent (FTE) Employment²		4,087

FINANCING TRANSACTIONS

Hospital Innovation Incentive Program

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION			
223,284,345	Salaries and Benefits	250,244,163	
127,746,395	Operating Costs	136,299,575	
10,071,184	Asset Acquisitions	10,472,381	
4,455,543,121	Grants and Contributions	5,009,926,734	
1,567,141	Other Expenditures	1,887,333	
(8,559,186)	Recoveries	(8,559,186)	
4,809,653,000	Total Voted Expenditure		5,400,271,000

NOTES

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 38**MINISTER'S OFFICE**Estimates 1990/91
\$352,605Estimates 1991/92
\$360,045

Total Vote

VOTE DESCRIPTION

This vote provides for the office of the Minister of Health, and includes the salaries of the minister and the immediate staff.

Vote 38

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	341,000	348,440
Operating Costs.....	11,605	11,605
Total	<u>352,605</u>	<u>360,045</u>

Vote 39

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits.....	20,440,468	21,503,748
Operating Costs.....	48,579,850	49,152,970
Asset Acquisitions.....	1,562,675	1,767,675
Grants and Contributions.....	3,043,173	3,043,173
Other Expenditures.....	322,219	642,219
Recoveries.....	(410,400)	(410,400)
Total	<u>73,537,985</u>	<u>75,699,385</u>
COMMUNITY AND FAMILY HEALTH		
Salaries and Benefits.....	96,672,559	107,654,242
Operating Costs.....	28,712,502	33,529,550
Asset Acquisitions.....	3,078,443	3,475,646
Grants and Contributions.....	227,172,131	250,734,243
Other Expenditures.....	1,239,422	1,239,422
Recoveries.....	(7,288,786)	(7,288,786)
Total	<u>349,586,271</u>	<u>389,344,317</u>

(Continued on page 141)

Vote 39 — Continued

- (iv) *Mental Health* — provides for management and operation of mental health centres, Burnaby Psychiatric Services and the residential care program. Contributions are provided to the Greater Vancouver Mental Health Services Society, the British Columbia Mental Health Society (Riverview Hospital) and funded agencies providing community residential, rehabilitation and day care programs.
- (c) *Hospital Programs* — This sub-vote provides for program management and contributions for the operation, construction, renovation and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning, hospital monitoring and data retrieval. Hospital operating contributions pay for the majority of operating costs of hospitals. Included in this sub-vote is a provision for hospital liability indemnification and funding for hospitals, in coordination with community based agencies, to seek and administer more efficient and effective methods of meeting the health needs of the population served. This sub-vote also provides for contributions to the Red Cross, cancer clinics and other hospital and health related agencies, out-of-province hospital services and payments for computer services shared by hospitals. In addition, this sub-vote provides contributions for payment of the provincial government's share of debt servicing for hospital and non-profit long term care facility construction and renovation projects, contributions for minor capital projects and payment of the provincial government's share of the purchase of approved equipment.
- (d) *Continuing Care Services* — This sub-vote provides for program management, direct services and contributions to programs serving residents of British Columbia requiring assistance in carrying out daily living activities, but not requiring the high level of care provided by an acute care hospital. Direct services include home nursing care, long term care assessment and community physiotherapy. Contributions include funding to proprietary and non-profit long term care facilities for the delivery of personal, intermediate and extended care services, homemaker agencies providing care for clients in their own homes, adult day care for clients unable to cope fully in the community but not requiring full time use of a facility and group homes for the handicapped. Contributions are also provided to municipalities and health related agencies for the provision of home care and long term care services. These contributions normally pay the majority of operating costs after deducting revenue from direct charges to patients. This sub-vote also provides for the Office for Seniors which was established to coordinate policies and programs for seniors, and to promote their well-being. The Office provides administrative support to the Minister Responsible for Seniors and is the Secretariat for the Seniors' Advisory Council.
- (e) *Emergency Health Services* — This sub-vote provides for program management and emergency health services through the British Columbia Ambulance Service, including ground and air ambulance service throughout the province, and training programs for emergency medical assistants and paramedic crews. The Emergency Health Services Commission Licensing Board provides for the examination and licensing of emergency medical personnel. Contributions are made to agencies which provide services on behalf of the Emergency Health Services Commission. Recoveries are received from the Workers' Compensation Board for salaries paid to Commission employees injured on the job.

Vote 39 — Continued

	Estimates 1990/91 \$	Estimates 1991/92 \$
HOSPITAL PROGRAMS		
Salaries and Benefits	6,533,568	6,611,382
Operating Costs	1,845,228	1,844,751
Asset Acquisitions	833,378	833,774
Grants and Contributions	2,362,773,624	2,536,704,530
Other Expenditures	5,500	5,692
Total	<u>2,371,991,298</u>	<u>2,546,000,129</u>
CONTINUING CARE SERVICES		
Salaries and Benefits	24,312,275	27,603,722
Operating Costs	4,578,335	4,362,607
Asset Acquisitions	171,694	174,745
Grants and Contributions	464,889,940	537,645,442
Total	<u>493,952,244</u>	<u>569,786,516</u>
EMERGENCY HEALTH SERVICES		
Salaries and Benefits	58,380,417	68,793,095
Operating Costs	17,809,671	20,279,263
Asset Acquisitions	2,754,340	3,309,512
Grants and Contributions	1,550,000	1,624,573
Recoveries	(610,000)	(610,000)
Total	<u>79,884,428</u>	<u>93,396,443</u>

Vote 40

MEDICAL SERVICES COMMISSION AND PHARMACARE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
MEDICAL SERVICES COMMISSION		
Salaries and Benefits	14,230,604	15,227,778
Operating Costs	17,651,200	18,411,091
Asset Acquisitions	1,581,396	821,505
Grants and Contributions	1,178,494,424	1,405,817,704
Recoveries	(250,000)	(250,000)
Total	<u>1,211,707,624</u>	<u>1,440,028,078</u>
PHARMACARE		
Salaries and Benefits	2,171,454	2,501,756
Operating Costs	8,558,004	8,707,738
Asset Acquisitions	89,258	89,524
Grants and Contributions	217,619,829	274,357,069
Total	<u>228,640,545</u>	<u>285,656,087</u>

Financing Transaction**HOSPITAL INNOVATION INCENTIVE PROGRAM**

Estimates 1990/91 \$		Estimates 1991/92 \$
250,000	Receipts.....	1,200,000
5,000,000	Disbursements.....	5,000,000
(4,750,000)	Net Cash Source (Requirement).....	(3,800,000)

FINANCING TRANSACTION DESCRIPTION

Loans (disbursements) are provided to stimulate investment in innovation by British Columbia hospitals. Receipts represent repayment of the loans through efficiency savings. Administration costs are funded through voted appropriations.

MINISTRY OF LABOUR AND CONSUMER SERVICES

Summary¹

Estimates 1990/91 \$		Vote No.*		Estimates 1991/92 \$	\$
BUDGETARY EXPENDITURE					
Voted Appropriations					
	301,501	41	Minister's Office	292,462	
	80,622,499	42	Ministry Operations	80,029,538	
80,924,000			Total Voted Expenditure		80,322,000
Special Accounts (Statutory)					
	100,000	(S)	Productivity Fund	—	
100,000			Total Special Accounts		—
81,024,000			Total General Fund Expenditure		80,322,000
594			Total Fulltime Equivalent (FTE) Employment²		594

FINANCING TRANSACTIONS

None

TOTAL VOTED EXPENDITURE BY
GROUP ACCOUNT CLASSIFICATION

36,571,937	Salaries and Benefits	38,211,157
18,113,533	Operating Costs	16,778,446
2,320,187	Asset Acquisitions	1,371,940
33,227,076	Grants and Contributions	33,577,863
—	Other Expenditures	30,000
(9,308,733)	Recoveries	(9,647,406)
80,924,000	Total Voted Expenditure	80,322,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 *Estimates*. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 41**MINISTER'S OFFICE**

Estimates 1990/91

\$
301,501

Total Vote

Estimates 1991/92

\$
292,462**VOTE DESCRIPTION**

This vote provides for the office of the Minister of Labour and Consumer Services, and includes the salaries of the minister and the immediate staff.

Vote 41

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	279,549	271,970
Operating Costs.....	20,152	20,492
Asset Acquisitions.....	1,800	—
Total	<u>301,501</u>	<u>292,462</u>

Vote 42

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1990/91 \$		Estimates 1991/92 \$
4,702,716	Administration and Support Services (net of recoveries).....	4,738,350
8,265,112	Labour Relations	8,309,919
7,034,806	Industrial Relations Council.....	6,542,774
10	Workers' Compensation Review Board and Compensation Advisory Services (net of recoveries).....	10
1,580,628	British Columbia Council of Human Rights	1,587,429
4,789,497	Consumer Services	5,153,349
4,112,712	Liquor Administration.....	4,241,647
50,137,018	Prevention and Treatment of Substance Abuse (net of recoveries).....	49,456,060
80,622,499	Total Vote	80,029,538

VOTE DESCRIPTION

This vote provides for ministry programs and activities, including:

- (a) *Administration and Support Services* — This sub-vote provides for ministry management and central services including financial, personnel, communications, information systems and other administrative systems. Grants are provided to educational institutions and other organizations to promote improved labour relations and consumer protection initiatives. Certain costs of supporting the Workers' Compensation Review Board and Compensation Advisory Services are recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.
- (b) *Labour Relations* — This sub-vote provides for services related to harmonious labour relations, including administration of the *Employment Standards Act*, support services to the Industrial Relations Council and British Columbia Council of Human Rights and related policy and statistical services. Contributions are provided to individuals, agencies and other organizations to assist in the resolution of labour management conflicts.
- (c) *Industrial Relations Council* — This sub-vote provides for administration of the *Industrial Relations Act*.
- (d) *Workers' Compensation Review Board and Compensation Advisory Services* — This sub-vote provides for operation of the Workers' Compensation Review Board, an agency established under the *Workers Compensation Act* to review decisions made by the Workers' Compensation Board. Compensation Advisory Services provides advice to employers and workers respecting decisions made by the Workers' Compensation Board. Costs associated with the Workers' Compensation Review Board and Compensation Advisory Services are fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.
- (e) *British Columbia Council of Human Rights* — This sub-vote provides for administration of provincial human rights legislation, including a public education program. Grants are provided to community groups and organizations to further human rights initiatives and awareness. Contributions are made for the provision of legal advice in human rights cases.
- (f) *Consumer Services* — This sub-vote provides for promotion of fairness and understanding in the market place through the development, administration and enforcement of consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*. This sub-vote provides for regulation of certain aspects of cemetery, motor dealer and travel firm operations; assistance to over-committed debtors through counselling and debt pooling arrangements; investigation of trade practice violations involving consumer loss; and for administration of the *Residential Tenancy Act*, which governs the relationship between landlords and tenants. Grants and contributions are provided to educational institutions and other organizations to promote consumer education and awareness.

(Continued on page 150)

Vote 42

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	1,667,547	1,761,833
Operating Costs	2,484,598	2,488,548
Asset Acquisitions	705,571	661,448
Grants and Contributions	20,000	20,000
Other Expenditures	—	30,000
Recoveries	(175,000)	(223,479)
Total	<u>4,702,716</u>	<u>4,738,350</u>
LABOUR RELATIONS		
Salaries and Benefits	6,435,556	6,640,564
Operating Costs	1,631,522	1,526,706
Asset Acquisitions	102,139	52,680
Grants and Contributions	95,895	89,969
Total	<u>8,265,112</u>	<u>8,309,919</u>
INDUSTRIAL RELATIONS COUNCIL		
Salaries and Benefits	4,660,640	4,332,312
Operating Costs	2,105,912	2,162,130
Asset Acquisitions	268,254	48,332
Total	<u>7,034,806</u>	<u>6,542,774</u>
WORKERS' COMPENSATION REVIEW BOARD AND COMPENSATION ADVISORY SERVICES		
Salaries and Benefits	5,165,391	6,429,689
Operating Costs	2,132,563	2,109,546
Asset Acquisitions	703,789	231,702
Recoveries	(8,001,733)	(8,770,927)
Total	<u>10</u>	<u>10</u>
BRITISH COLUMBIA COUNCIL OF HUMAN RIGHTS		
Salaries and Benefits	1,009,023	1,056,710
Operating Costs	463,353	436,707
Asset Acquisitions	7,513	5,012
Grants and Contributions	100,739	89,000
Total	<u>1,580,628</u>	<u>1,587,429</u>
CONSUMER SERVICES		
Salaries and Benefits	3,177,521	3,186,252
Operating Costs	1,553,389	1,905,460
Asset Acquisitions	48,587	31,637
Grants and Contributions	10,000	30,000
Total	<u>4,789,497</u>	<u>5,153,349</u>

(Continued on page 151)

Vote 42 — Continued

- (g) *Liquor Administration* — This sub-vote provides for overall policy development, administration and inspections in support of the *Liquor Control and Licensing Act* and regulations, and for the operation of the Liquor Appeal Board.
- (h) *Prevention and Treatment of Substance Abuse* — This sub-vote provides for management, operation and delivery of existing and new programs to prevent or treat substance abuse including ministry operated outpatient clinics, detoxification centres, residential treatment centres and financial contributions to private agencies for these services. Grants are provided to community groups and non-profit societies for prevention and treatment of substance abuse initiatives. Recoveries are received from the Medical Services Plan for salaried and sessional physicians.

Vote 42 — Continued

	Estimates 1990/91 \$	Estimates 1991/92 \$
LIQUOR ADMINISTRATION		
Salaries and Benefits.....	3,165,590	3,303,965
Operating Costs.....	852,591	853,312
Asset Acquisitions.....	94,531	84,370
Total	<u>4,112,712</u>	<u>4,241,647</u>
PREVENTION AND TREATMENT OF SUBSTANCE ABUSE		
Salaries and Benefits.....	11,011,120	11,227,862
Operating Costs.....	6,869,451	5,275,545
Asset Acquisitions.....	388,003	256,759
Grants and Contributions.....	33,000,442	33,348,894
Recoveries.....	(1,132,000)	(653,000)
Total	<u>50,137,018</u>	<u>49,456,060</u>

Special Account**PRODUCTIVITY FUND**

Estimates 1990/91			Estimates 1991/92	
\$	\$		\$	\$
500,000		Total Account Balance at the Beginning of the Fiscal Year		500,000
		Operating Transactions		
	—	Revenue	—	
	100,000	Expenditure	—	
(100,000)	(100,000)	Net Revenue (Expenditure)	—	—
100,000		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
500,000		Total Account Balance at the End of the Fiscal Year		500,000

SPECIAL ACCOUNT DESCRIPTION

This account was originally established as a fund by the *Industrial Relations Reform Act, 1987*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*. The purpose of the account is to provide \$500,000 to assist in making British Columbia competitive in world markets, to encourage cost savings and productivity, to ensure that gains from productivity are equitably shared by labour, capital and consumers, and to create the potential for new job creation through increased investment in British Columbia. No expenditures are anticipated for 1991/92. No interest or other revenue is credited to the account. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

MINISTRY OF LANDS AND PARKS

Summary¹

Estimates 1990/91 \$		Vote No.*		Estimates 1991/92 \$
BUDGETARY EXPENDITURE				
Voted Appropriations				
	611,922	43	Minister's Office	282,461
	76,774,078	44	Ministry Operations	77,772,839
77,386,000			Total Voted Expenditure	78,055,300
Special Accounts (Statutory)				
	2,280,000	(S)	Crown Land	1,328,700
2,280,000			Total Special Accounts	1,328,700
79,666,000			Total General Fund Expenditure	79,384,000
902			Total Fulltime Equivalent (FTE) Employment²	901
FINANCING TRANSACTIONS				
Crown Land (Special Account)				
TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION				
38,769,920			Salaries and Benefits	39,723,855
39,988,548			Operating Costs	40,373,501
3,882,532			Asset Acquisitions	4,312,444
55,000			Grants and Contributions	52,500
1,750,000			Other Expenditures	760,000
(7,060,000)			Recoveries	(7,167,000)
77,386,000			Total Voted Expenditure	78,055,300

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 43**MINISTER'S OFFICE**

Estimates 1990/91

Estimates 1991/92

611,922

Total Vote

282,461**VOTE DESCRIPTION**

This vote provides for the office of the Minister of Lands and Parks, and includes the salaries of the minister and the immediate staff. This vote also provides for the offices of the Minister of Crown Lands and the Minister of Parks for the period ending April 15, 1991.

Vote 43

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	577,927	260,461
Operating Costs.....	29,995	18,000
Asset Acquisitions.....	4,000	4,000
Total	<u>611,922</u>	<u>282,461</u>

Vote 44

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1990/91		Estimates 1991/92
8,845,089	Management Services.....	9,363,274
11,647,964	Lands Services.....	11,345,941
12,300,546	Surveys and Resource Mapping (net of recoveries)	11,205,089
10,874,406	Lands Operations	10,811,675
4,226,856	Parks Program Management	3,742,643
28,879,217	Parks Operations and Development (net of recoveries).....	31,304,217
76,774,078	Total Vote	77,772,839

VOTE DESCRIPTION

This vote provides for ministry programs and activities including:

- (a) *Management Services* — This sub-vote provides for the Deputy Minister's office and executive direction of the ministry; communications and public affairs; and financial, administrative and personnel services.
- (b) *Lands Services* — This sub-vote provides for policy and program development; real estate services; maintenance of the provincial cadastral survey structure; and operation of the Crown land registry system. Grants are provided to assist with land related projects.
- (c) *Surveys and Resource Mapping* — This sub-vote provides for coordination of provincial standards for land information systems, and development and maintenance of base and resource maps, aerial photography, and control surveys. Costs are partially recovered through mapping contracts with the federal government, other ministries and the private sector, and through map and air photo sales.
- (d) *Lands Operations* — This sub-vote provides for administration of tenures and reserves, and management and disposition of Crown land to support provincial and local economic and social development.
- (e) *Parks Program Management* — This sub-vote provides for program direction of the provincial park and ecological reserve systems, coordination of outdoor recreation opportunities across the province, and marketing initiatives. Contributions are provided to non-profit organizations for outdoor recreation, education and safety programs.
- (f) *Parks Operations and Development* — This sub-vote provides for the operation and on-going maintenance of the provincial park and ecological reserve systems to encourage educational, recreational and research use that is consistent with the conservation of the geological, plant, animal, marine and historical values of parks and ecological reserves. It also provides for development of the park system, including major park enhancements. Costs of certain projects are recovered from the British Columbia Hydro and Power Authority, the Skagit Environmental Endowment Commission and other agencies.

Vote 44

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
MANAGEMENT SERVICES		
Salaries and Benefits.....	2,437,740	2,415,931
Operating Costs.....	5,839,897	6,178,278
Asset Acquisitions.....	567,452	739,065
Other Expenditures.....	—	10,000
Total	<u>8,845,089</u>	<u>9,363,274</u>
LANDS SERVICES		
Salaries and Benefits.....	6,592,748	6,684,975
Operating Costs.....	3,860,435	3,890,994
Asset Acquisitions.....	1,189,781	767,472
Grants and Contributions.....	5,000	2,500
Total	<u>11,647,964</u>	<u>11,345,941</u>
SURVEYS AND RESOURCE MAPPING		
Salaries and Benefits.....	4,412,188	4,646,755
Operating Costs.....	12,670,858	12,408,334
Asset Acquisitions.....	39,500	27,000
Other Expenditures.....	1,750,000	730,000
Recoveries.....	(6,572,000)	(6,627,000)
Total	<u>12,300,546</u>	<u>11,205,089</u>
LANDS OPERATIONS		
Salaries and Benefits.....	9,578,460	9,677,601
Operating Costs.....	1,202,124	1,049,144
Asset Acquisitions.....	93,822	84,930
Total	<u>10,874,406</u>	<u>10,811,675</u>
PARKS PROGRAM MANAGEMENT		
Salaries and Benefits.....	2,745,692	2,736,967
Operating Costs.....	1,406,164	915,676
Asset Acquisitions.....	25,000	20,000
Grants and Contributions.....	50,000	50,000
Total	<u>4,226,856</u>	<u>3,742,643</u>
PARKS OPERATIONS AND DEVELOPMENT		
Salaries and Benefits.....	12,425,165	13,281,165
Operating Costs.....	14,979,075	15,913,075
Asset Acquisitions.....	1,962,977	2,649,977
Recoveries.....	(488,000)	(540,000)
Total	<u>28,879,217</u>	<u>31,304,217</u>

Special Account

CROWN LAND

Estimates 1990/91 \$			Estimates 1991/92 \$	
30,000,000		Total Account Balance at the Beginning of the Fiscal Year		30,000,000
		Operating Transactions		
	45,000,000	Revenue (Net of Direct Costs)	47,200,000	
	2,280,000	Expenditure	1,328,700	
42,720,000	42,720,000	Net Revenue (Expenditure)	45,871,300	45,871,300
		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure) and Net Adjustments for Non-Cash Items.		11,150,000
		Financing Transactions*		
	16,450,000	Receipts	2,000,000	
	12,300,000	Disbursements	4,962,400	
4,150,000	4,150,000	Net Cash Source (Requirement)	(2,962,400)	(2,962,400)
		Difference Between 1990/91 Estimates and Projected Actual Net Cash Source (Requirement)		
(6,393,319)				
(47,798,805)		Less: Return to the General Fund		(54,058,900)
<u>30,000,000</u>		Total Account Balance at the End of the Fiscal Year		<u>30,000,000</u>

* As this is a revolving Special Account, the net cash source (requirement) increases (decreases) the balance of the account.

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by authority of Section 7 of the *Department of Housing Act, 1973*, was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act*, and was changed to a Special Account under the *Special Appropriations Act, 1982*.

Revenue sources (net of direct costs) include leases of Crown land under the *Land Act*, interest income and land sales. Expenditures include other costs associated with the sale of Crown land; the sale or disposal of assets on Crown land; and the write-down of uncollectable loans. Administration costs are funded through voted appropriations.

Receipts represent repayment of loan principal and deposits made on pending land sales. Disbursements include recoverable expenditures for land acquisition, servicing and development.

MINISTRY OF MUNICIPAL AFFAIRS, RECREATION AND CULTURE

Summary¹

Estimates 1990/91 \$		Vote No. ^a		Estimates 1991/92 \$
BUDGETARY EXPENDITURE				
Voted Appropriations				
347,075	45	Minister's Office	350,891	
73,920,925	46	Ministry Operations	76,262,109	
351,900,000	47	Municipal Revenue Sharing	376,200,000	
426,168,000		Total Voted Expenditure		452,813,000
Special Accounts (Statutory)				
1,700,000	(S)	British Columbia Cultural Fund	1,700,000	
1,550,000	(S)	Physical Fitness and Amateur Sports Fund	1,550,000	
338,150,000	(S)	Revenue Sharing Fund	326,000,000	
(351,900,000)		Less Transfer from Vote 47	(376,200,000)	
1,762,000	(S)	University Endowment Lands Administration	1,942,000	
(8,738,000)		Total Special Accounts (net of transfers)		(45,008,000)
417,430,000		Total General Fund Expenditure		407,805,000
750		Total Fulltime Equivalent (FTE) Employment²		767

FINANCING TRANSACTIONS

None

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION			
34,875,599	Salaries and Benefits	37,016,817	
20,283,813	Operating Costs	22,641,556	
1,962,564	Asset Acquisitions	1,745,464	
371,207,750	Grants and Contributions	393,688,828	
—	Other Expenditures	30,000	
(2,161,726)	Recoveries	(2,309,665)	
426,168,000	Total Voted Expenditure		452,813,000

NOTES

^a An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 45**MINISTER'S OFFICE**Estimates 1990/91
\$347,075

Total Vote

Estimates 1991/92
\$350,891**VOTE DESCRIPTION**

This vote provides for the office of the Minister of Municipal Affairs, Recreation and Culture, and includes the salaries of the minister and the immediate staff.

Vote 45

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	330,075	333,891
Operating Costs.....	17,000	17,000
Total	<u>347,075</u>	<u>350,891</u>

Vote 46

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1990/91

Estimates 1991/92

8,986,400	Administration and Support Services	8,848,649
6,489,976	Local Government Services	6,629,515
8,881,809	Assessment Services	7,239,570
17,352,453	Safety and Standards (net of recoveries)	18,710,629
3,366,595	University Endowment Lands (net of recoveries)	3,599,587
28,843,692	Culture, Recreation and Historic Resources (net of recoveries)	31,234,139
73,920,925	Total Vote	76,262,109

VOTE DESCRIPTION

This vote provides for executive direction and management of the ministry and delivery of operating and statutory grant programs including:

- (a) *Administration and Support Services* — This sub-vote provides for executive direction and administrative services to the operating programs of the ministry. This sub-vote also provides for budget coordination, financial and personnel administration, office management and accommodation, public affairs, information systems, women's programs, service quality, corporate planning and the administration of the *Home Owner Grant Act*.
- (b) *Local Government Services* — This sub-vote provides for review and monitoring of local government administrative and financial practices and procedures as well as advisory, administrative and technical support services to municipal officers. Included in these functions are municipal financial and administrative services; collection, recording and assessment of municipal and regional statistical and related information; engineering analysis of local government water and sewerage construction projects; administration of the Downtown Revitalization Program; and investigations into local government issues. This sub-vote also provides for policy research and development, legislative review, advice and assistance in community and regional development processes as they relate to local government, and certain approvals under the *Islands Trust Act*. Grants and contributions are made to local governments for local services to provincial property as provided under the *Municipal Aid Act*; to offset the impact of the *Tourist Accommodation (Assessment Relief) Act* in some municipalities; to provide a grant equivalent to the Home Owner Grant to the Sechelt Indian Government District; and to assist local authorities in financing various projects and services. Provincial contributions are made toward the general operation of the Islands Trust.
- (c) *Assessment Services* — This sub-vote provides for payment of the British Columbia Assessment Authority operating levy on provincial government properties, and for Courts of Revision and Assessment Appeal Board operations which provide taxpayers with a means to obtain fair and equitable tax assessments.
- (d) *Safety and Standards* — This sub-vote provides for public safety programs including the Office of the Fire Commissioner; establishment of building construction and safety standards; inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigeration systems, ski lifts, railways and pipelines; public education and training support for public safety personnel through contributions to the Fire Academy; investigations; and the licensing of technical personnel. Some recoveries are made for inspection services.
- (e) *University Endowment Lands* — This sub-vote provides for management and operation of the University Endowment Lands including a contribution to the City of Vancouver for back-up fire protection services. The ratepayers' portion of the costs of providing services is recovered to the sub-vote.
- (f) *Culture, Recreation and Historic Resources* — This sub-vote provides for delivery of government programs under the *Library Act*, the *Museum Act* including the operation of the Royal British Columbia Museum, and the *Heritage Conservation Act* including the administration of the Heritage Trust. This sub-vote also provides for athletic awards to post-secondary students; administration of the British Columbia Cultural Fund Special Account, the Physical Fitness and Amateur Sports Fund Special Account, and certain programs under the *Lottery Act*; and implementation of policies and programs in the areas of culture, amateur sports and recreation, and historic resources. Grants and contributions are made to organizations to support projects which complement these activities. This sub-vote also provides for management and promotion of historic sites including Barkerville and Fort Steele. A portion of the cost of administering the Heritage Trust is recovered from the Trust. Recoveries are also received from the federal government for certain programs operated by the Royal British Columbia Museum.

Vote 46

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits.....	2,930,206	3,206,723
Operating Costs.....	5,553,744	5,365,994
Asset Acquisitions.....	502,450	243,950
Other Expenditures.....	—	30,000
Total	8,986,400	8,846,667
LOCAL GOVERNMENT SERVICES		
Salaries and Benefits.....	3,078,789	3,190,449
Operating Costs.....	497,691	544,070
Asset Acquisitions.....	8,146	14,646
Grants and Contributions.....	2,905,350	2,880,350
Total	6,489,976	6,629,515
ASSESSMENT SERVICES		
Salaries and Benefits.....	362,600	393,811
Operating Costs.....	1,411,009	1,605,009
Asset Acquisitions.....	89,000	30,000
Grants and Contributions.....	7,019,200	5,190,750
Total	8,881,809	7,239,570
SAFETY AND STANDARDS		
Salaries and Benefits.....	12,885,079	13,903,066
Operating Costs.....	3,295,701	3,545,490
Asset Acquisitions.....	355,473	445,873
Grants and Contributions.....	817,200	817,200
Recoveries.....	(1,000)	(1,000)
Total	17,352,453	18,710,629
UNIVERSITY ENDOWMENT LANDS		
Salaries and Benefits.....	3,613,962	3,854,900
Operating Costs.....	1,473,299	1,592,364
Asset Acquisitions.....	34,060	43,460
Grants and Contributions.....	66,000	73,528
Recoveries.....	(1,820,726)	(1,968,665)
Total	3,366,595	3,599,587
CULTURE, RECREATION AND HISTORIC RESOURCES		
Salaries and Benefits.....	11,674,888	12,133,975
Operating Costs.....	8,035,369	9,971,629
Asset Acquisitions.....	973,435	943,535
Grants and Contributions.....	8,500,000	8,525,000
Recoveries.....	(340,000)	(340,000)
Total	28,843,692	31,334,139

Vote 47

MUNICIPAL REVENUE SHARING

Fiscal year 1990/91

351,900,000

Estimate 1991/92

376,200,000

Total Vote

VOTE DESCRIPTION

This vote provides for the transfer of funds to the Revenue Sharing Fund Special Account which provides conditional and unconditional grants to British Columbia municipalities and regional districts. The amount of the transfer is in accordance with the provisions of the *Revenue Sharing Act, 1979* and subsequent amendments.

Vote 47

MUNICIPAL REVENUE SHARING

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Grants and Contributions.....	<u>351,900,000</u>	<u>376,200,000</u>

Special Account

BRITISH COLUMBIA CULTURAL FUND

Estimates 1990/91			Estimates 1991/92	
\$	\$		\$	\$
21,746,386		Total Account Balance at the Beginning of the Fiscal Year		22,362,413
		Operating Transactions		
	1,800,000	Revenue	2,100,000	
	1,700,000	Expenditure	1,700,000	
100,000	100,000	Net Revenue (Expenditure)	400,000	400,000
		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
516,027				
22,362,413		Total Account Balance at the End of the Fiscal Year		22,762,413

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund under the *Centennial Cultural Fund Act, 1967*, and was renamed the *British Columbia Cultural Fund* effective March 31, 1972 pursuant to the *Centennial Cultural Fund (Amendment) Act*. It was continued under the *Funds Control Act, 1979* and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*.

The account promotes the cultural development of the people of British Columbia. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to cultural projects, groups, organizations, and awards to individuals. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

Special Account

PHYSICAL FITNESS AND AMATEUR SPORTS FUND

Estimates 1990/91			Estimates 1991/92	
\$	\$		\$	\$
20,344,799		Total Account Balance at the Beginning of the Fiscal Year		20,567,985
		Operating Transactions		
	1,500,000	Revenue	1,640,000	
	1,550,000	Expenditure	1,550,000	
(50,000)	(50,000)	Net Revenue (Expenditure)	90,000	90,000
		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
273,186				
20,567,985		Total Account Balance at the End of the Fiscal Year		20,657,985

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*.

The account promotes the physical fitness of, and participation in, amateur sport by residents of the province. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to physical fitness and amateur sport projects, groups and organizations, and awards to individuals. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

Special Account

REVENUE SHARING FUND

Estimates 1990/91			Estimates 1991/92	
\$	\$		\$	\$
87,330,615		Total Account Balance at the Beginning of the Fiscal Year		138,249,670
		Operating Transactions		
		Revenue		
	351,900,000	— Transfer From Voted Appropriation	376,200,000	
	5,800,000	— Interest	4,392,000	
	357,700,000		380,592,000	
	138,150,000	Expenditure	326,000,000	
19,550,000	19,550,000	Net Revenue (Expenditure)	54,592,000	54,592,000
		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
51,368,855		Total Account Balance at the End of the Fiscal Year		212,841,670
158,249,670				

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Revenue Sharing Act, 1977*, was continued as a fund under the *Revenue Sharing Act, 1979* and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*. This account provides conditional and unconditional grants to all British Columbia municipalities and regional districts on the basis of established criteria. It also contains the Grant Stabilization Account, from which funds are available for purposes of grant stabilization, and the Local Government Emergency Account, from which funds are available to address local government fiscal requirements resulting from economic or environmental emergencies.

Money is paid into the account annually from the General Fund by way of a voted appropriation (Vote 47). The appropriation is determined by the revenue sharing formula contained in the *Revenue Sharing Act* (one point of both provincial personal and corporation income taxes, six per cent of provincial social service tax and six per cent of renewable and non-renewable resource revenue, including water rentals, plus or minus any previous years' adjustments).

Interest is paid on the monies in the Grant Stabilization Account and Local Government Emergency Account at a rate based on government's average short term borrowing rates.

Expenditures are for both conditional and unconditional revenue sharing grants. Conditional grants are paid for general planning, police and public health equalization, municipal restructuring, placement of utility lines underground, water and sewerage facilities and studies, and major municipal highways. Most unconditional grants are distributed according to a formula with population, expenditure and assessment components. Administrative costs are provided through Vote 46.

Changes to the balance occur when money is transferred into, or disbursed from, the Grant Stabilization Account or the Local Government Emergency Account. The account balance also increases when committed grants remain undisbursed. Undisbursed grants occur when conditions relating to capital projects for which funds have been allocated have not yet been met. When conditions are met, funds are disbursed and the balance reduced.

Annual changes to the fund balance are as follows:

	1990/91	1991/92
	\$	\$
Grant Stabilization Account	3,750,000	Nil
Local Government Emergency Account	10,000,000	Nil
Estimated Committed Grants which will Remain Undisbursed at the end of the fiscal year	57,168,855	54,592,000
Total	70,918,855	54,592,000

The estimated year end account balances are as follows:

	1991	1992
	\$	\$
Grant Stabilization Account	35,000,000	35,000,000
Local Government Emergency Account	10,000,000	10,000,000
Committed but Undisbursed Grants	113,249,670	167,841,670
Total	158,249,670	212,841,670

No financing transactions are provided for under this account.

Special Account

UNIVERSITY ENDOWMENT LANDS ADMINISTRATION

Estimates 1990/91			Estimates 1991/92	
\$	\$		\$	\$
3,298,539		Total Account Balance at the Beginning of the Fiscal Year		3,375,539
		Operating Transactions		
	1,790,000	Revenue	1,942,000	
	1,762,000	Expenditure	1,942,000	
28,000	28,000	Net Revenue (Expenditure)	—	—
		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
49,000				
3,375,539		Total Account Balance at the End of the Fiscal Year		3,375,539

SPECIAL ACCOUNT DESCRIPTION

This account was established as a Miscellaneous Statutory Account by authority of the University Endowment Lands Administration Act, was continued under the University Endowment Land Act, 1979, and became a Special Account under the Special Appropriations Act, 1982. The account provides for operation and management of ratepayer services within the University Endowment Lands.

Account revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences and property taxes. Account expenditure is the ratepayers' portion of the costs of providing services.

No financing transactions are provided for under this account.

MINISTRY OF NATIVE AFFAIRS

Summary¹

Estimates 1990/91	Vote		Estimates 1991/92
\$	No. *		\$
BUDGETARY EXPENDITURE			
Voted Appropriations			
281,782	48	Minister's Office	288,507
2,774,218	49	Ministry Operations	7,138,493
3,056,000		Total Voted Expenditure	7,427,000
Special Accounts (Statutory)			
2,490,000	(5)	First Citizens' Fund	2,173,000
2,490,000		Total Special Accounts	2,173,000
5,546,000		Total General Fund Expenditure	9,600,000
30		Total Fulltime Equivalent (FTE) Employment²	62
FINANCING TRANSACTIONS			
None			
TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION			
1,570,810		Salaries and Benefits	2,957,762
884,490		Operating Costs	2,467,136
65,700		Asset Acquisitions	442,082
535,000		Grants and Contributions	1,560,000
3,056,000		Total Voted Expenditure	7,427,000

NOTES

* An (5) under the Vote number column denotes that statutory authority exists for the expenditure.

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 48

MINISTER'S OFFICE

Estimate 1991/91

281,782

Total Vote _____

Estimate 1991/92

288,587

VOTE DESCRIPTION

This vote provides for the office of the Minister of Native Affairs, and includes the salaries of the minister and the immediate staff.

Vote 48

MINISTER'S OFFICE

Group Account Classification

	Estimates 1993/94	Estimates 1991/92
	\$	\$
Salaries and Benefits	265,262	273,007
Operating Costs	11,000	11,000
Asset Acquisitions	2,500	2,500
Total	<u>281,762</u>	<u>286,507</u>

Vote 49

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1990/91 \$		Estimates 1991/92 \$
2,599,248	Native Affairs Programs	3,627,099
174,970	Land Claim Negotiations	3,511,394
2,774,218	Total Vote	7,138,493

VOTE DESCRIPTION

This vote provides for ministry programs and activities including:

- (a) *Native Affairs Programs* — This sub-vote provides for development of policy related to various native issues; coordination of inter-ministry work on program issues; liaison with Indian groups, local communities and the federal government on native issues; coordination of and support to the First Peoples' Heritage, Language and Culture Advisory Committee; and administration of the First Citizens' Fund Special Account. Grants and contributions are provided to the Burns Lake Native Development Corporation, the First Peoples' Heritage, Language and Culture Council, and to various organizations for native community development initiatives.
- (b) *Land Claim Negotiations* — This sub-vote provides for the overall coordination and development of government-wide policies and strategies for negotiating native land claim issues; management of provincial participation in the land claim negotiation process; and public education and consultation on land claim matters with third party interests, local governments and other British Columbians. This sub-vote also provides for a native land claim registry to receive, review and evaluate claim proposals.

Vote 49

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
NATIVE AFFAIRS PROGRAMS		
Salaries and Benefits	1,193,358	1,267,235
Operating Costs	807,690	735,664
Asset Acquisitions	63,200	64,200
Grants and Contributions	535,000	1,560,000
Total	<u>2,599,248</u>	<u>3,627,099</u>
LAND CLAIM NEGOTIATIONS		
Salaries and Benefits	109,170	1,415,520
Operating Costs	65,800	1,720,492
Asset Acquisitions	—	375,382
Total	<u>174,970</u>	<u>3,511,394</u>

Special Account

FIRST CITIZENS' FUND

Estimates 1990/91		Estimates 1991/92	
\$	\$	\$	\$
30,306,361			31,006,361
	2,750,000		
	2,490,000		
260,000	260,000		
440,000			
31,006,361			32,433,361

Total Account Balance at the Beginning of the Fiscal Year

Operating Transactions

Revenue

Expenditure

Net Revenue (Expenditure)

Difference Between 1990/91 Estimates and Projected Actual Net
Revenue (Expenditure)

Total Account Balance at the End of the Fiscal Year

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*.

The account promotes the advancement and expansion of the cultural, educational and economic circumstances and position of persons of the North American Indian race who were born in and are residents of British Columbia, by providing guarantees for loans made by financial institutions, and by providing other forms of financial assistance. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of administration costs associated with the delivery of certain economic development programs; contributions, which include provisions for doubtful accounts; and support for native economic development initiatives, student bursaries and native friendship centre operations.

No financing transactions are provided for under this account.

MINISTRY OF PROVINCIAL SECRETARY

Summary¹

Estimates 1990/91 \$		Vote No.		Estimates 1991/92 \$
BUDGETARY EXPENDITURE				
Voted Appropriations				
	272,757	50	Minister's Office	288,000
	24,570,243	51	Ministry Operations	24,558,000
24,843,000			Total Voted Expenditure	24,846,000
Special Accounts (Statutory)				
		None		
24,843,000			Total General Fund Expenditure	24,846,000
234			Total Fulltime Equivalent (FTE) Employment²	235
FINANCING TRANSACTIONS				
None				
TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION				
9,523,501			Salaries and Benefits	9,891,548
15,204,301			Operating Costs	15,054,889
717,578			Asset Acquisitions	532,425
208,000			Grants and Contributions	208,000
267,510			Other Expenditures	187,143
(1,077,890)			Recoveries	(1,028,005)
24,843,000			Total Voted Expenditure	24,846,000

NOTES

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 50

MINISTER'S OFFICE

Estimates 1990/91

272,757

Total Vote

Estimates 1991/92

288,000

VOTE DESCRIPTION

This vote provides for the office of the Provincial Secretary and Minister Responsible for Multiculturalism and Immigration, and includes the salaries of the minister and the immediate staff.

Vote 50

MINISTER'S OFFICE
Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits	260,257	277,000
Operating Costs	10,000	7,500
Asset Acquisitions	2,500	3,500
Total	<u>272,757</u>	<u>288,000</u>

Vote 51

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimate 1990/91		Estimate 1991/92
1,264,276	Administration and Support Services	3,242,906
13,984,677	Provincial Secretary Programs (net of recoveries)	14,721,013
1,993,000	Immigration Policy and Programs (net of recoveries)	2,125,791
5,328,290	Public Affairs Bureau	4,468,290
24,570,243	Total Vote	24,558,000

VOTE DESCRIPTION

This vote provides for administration of the *Lottery Act*, *Election Act*, and the *Document Disposal Act*; duties of the Office of the Provincial Secretary; and the provision of services to the Legislature, the Executive Council, and certain public bodies and offices, including:

- (a) *Administration and Support Services* — This sub-vote provides for general administration of the ministry including executive direction, public relations, financial services, personnel management, communications, facilities management, and information systems. This sub-vote also provides a grant to the Intergovernmental Conference Secretariat, and administrative support to the Cabinet Committee on Multiculturalism and the Premier's Advisory Council for Persons with Disabilities.
- (b) *Provincial Secretary Programs* — This sub-vote provides for programs and activities of the Provincial Secretary. Acting as the secretariat to government, the ministry provides specialized and statutory services to the government, including:
 - (i) *Archives and Records Service* — provides for acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the province. This program also provides for centralized performance of duties prescribed under the *Document Disposal Act*. Some costs are recovered for the storage, retrieval and disposal of records on behalf of Crown agencies, and for the photocopying of records and miscellaneous sales;
 - (ii) *Elections* — provides for administration of provincial elections, by-elections, plebiscites, and referendums, and for compilation and maintenance of the voters list as required by the *Election Act*;
 - (iii) *Government House* — provides for operation of Government House, including official functions held there, and for the office of the Lieutenant Governor;
 - (iv) *Legislative Buildings Services* — provides for operation and maintenance costs of the Legislative Buildings and Government House; occupancy and related costs in Vancouver for the Executive Council and the Leader of the Opposition; and occupancy and maintenance costs of British Columbia House, Ottawa;
 - (v) *Lottery Grants Administration* — provides for administration of grants from the Lottery Fund Special Account as authorized by the *Lottery Act*. All expenditures are recovered from the Lottery Fund Special Account;
 - (vi) *Protocol* — provides for costs of official ceremonies, entertaining visiting dignitaries and guests of the province, government-hosted functions, government honours and awards, and grants for the Queen Elizabeth II British Columbia Centennial Scholarship;
 - (vii) *Orders in Council Administration* — provides for administration of Orders in Council and appeals to the Executive Council; and
 - (viii) *Public Service Commission* — provides for fees and salaries of the Commissioners and staff, and expenses of the Commission in the processing and hearing of appeals under the *Public Service Act*.
- (c) *Immigration Policy and Programs* — This sub-vote provides for development of provincial positions on immigration policy and coordination of provincial policies and programs with respect to immigration. The sub-vote also provides for the delivery of programs related to immigration, including initiatives to attract and secure business immigrant investment. Provision is also made for grants and contributions for program development and delivery. Certain programs costs are partially recovered through user fees.
- (d) *Public Affairs Bureau* — This sub-vote provides for planning, coordination and implementation of communication policies and programs, general advertising, and information services for all special offices and ministries of government and certain public bodies.

Vote 51

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	1,417,749	1,619,144
Operating Costs	1,436,214	1,260,853
Asset Acquisitions	112,313	74,700
Grants and Contributions	178,000	178,000
Other Expenditures	100,000	110,209
Total	3,264,276	3,242,906
PROVINCIAL SECRETARY PROGRAMS		
Salaries and Benefits	5,355,145	5,426,654
Operating Costs	8,934,147	8,804,205
Asset Acquisitions	525,765	361,225
Grants and Contributions	30,000	30,000
Other Expenditures	167,510	76,934
Recoveries	(1,027,890)	(978,005)
Total	13,984,677	14,721,013
IMMIGRATION POLICY AND PROGRAMS		
Salaries and Benefits	1,247,060	1,315,460
Operating Costs	770,940	835,331
Asset Acquisitions	25,000	25,000
Recoveries	(50,000)	(50,000)
Total	1,993,000	2,125,791
PUBLIC AFFAIRS BUREAU		
Salaries and Benefits	1,243,290	1,253,290
Operating Costs	4,033,000	3,147,000
Asset Acquisitions	52,000	68,000
Total	5,328,290	4,468,290

MINISTRY OF SOCIAL SERVICES AND HOUSING

Summary¹

Estimates 1990/91	Vote		Estimates 1991/92
\$	No. *		\$
BUDGETARY EXPENDITURE			
Voted Appropriations			
331,553	S2	Minister's Office	337,553
1,673,568,447	S3	Ministry Operations	1,983,211,447
1,673,900,000		Total Voted Expenditure	1,983,549,000
Special Accounts (Statutory)			
36,205,000	(S)	Social Housing	—
36,205,000		Total Special Accounts	—
1,710,105,000		Total General Fund Expenditure	1,983,549,000
4,117		Total Fulltime Equivalent (FTE) Employment²	4,468

FINANCING TRANSACTIONS

Social Housing

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION			
167,911,304		Salaries and Benefits	180,986,766
73,084,412		Operating Costs	83,901,138
6,956,663		Asset Acquisitions	3,638,799
1,429,663,021		Grants and Contributions	1,716,727,697
—		Other Expenditures	1,010,000
(3,715,400)		Recoveries	(3,715,400)
1,673,900,000		Total Voted Expenditure	1,983,549,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 52

MINISTER'S OFFICE

Estimates 1990/91

Estimates 1991/92

111,553

Total Vote _____

111,553

VOTE DESCRIPTION

This vote provides for the office of the Minister of Social Services and Housing, and includes the salaries of the minister and the immediate staff.

Vote 52

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits	304,753	310,753
Operating Costs	12,400	12,400
Asset Acquisitions	14,400	14,400
Total	<u>331,553</u>	<u>337,553</u>

Vote 53

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1990/91		Estimates 1991/92	
\$	\$	\$	\$
57,520,915		Administration and Support Services	64,175,167
156,031,268		Direct Community Services	172,151,268
163,761,312		Services for Families and Children (net of recoveries)	173,352,380
	58,766,690	—Family Support Services	99,503,696
	104,994,622	—Child in Care Services	113,848,684
238,399,656		Community Support Services (net of recoveries)	268,610,196
	5,600,000	—At Home Program	4,600,000
	64,167,998	—Day Care and Services for Special Needs Children	71,484,322
	127,770,708	—Programs for Mentally Handicapped Adults	152,960,082
	6,615,232	—Community Projects Funding	5,376,384
	34,245,718	—Woodlands	34,197,400
978,910,496		Programs for Independence	1,211,829,236
	902,125,790	—Temporary Assistance and Income Assurance	1,136,125,790
	37,857,273	—Health Care and Lateral Services	36,496,013
	38,927,425	—Employment Initiatives Program	38,207,425
46,388,000		Services to Seniors (net of recoveries)	44,300,400
	20,220,000	—Seniors Supplement	10,220,000
	17,700,000	—Shelter Aid for Elderly Renters (SAFER)	17,700,000
	8,083,100	—Bus Pass Program	8,083,500
	384,900	—Services Counselling	384,900
32,556,800		Housing Programs	68,696,000
1,673,568,447		Total Vote	1,903,211,447

VOTE DESCRIPTION

This vote provides for administration, operation and delivery of ministry income security programs and social services including:

- Administration and Support Services** — This sub-vote provides for overall direction and development of ministry programs and services, administrative support and management services to ministry operations. This sub-vote also provides for rental and maintenance of buildings and offices occupied by the ministry headquarters, communications services for the ministry and information systems and consulting services. This sub-vote also provides for central staff training and development, as well as grants and contributions to support this activity.
- Direct Community Services** — This sub-vote provides for salaries, benefits, and direct operating costs of service delivery in regional, area and district offices and community-based programs, including rental and maintenance of buildings and offices occupied by ministry field services.
- Services for Families and Children** — This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to families and children in their own homes or communities. Services are provided by means of grants and contributions to funded agencies and foster parents. Recoveries are received from the federal government in the form of family allowance payments for children-in-care.
- Community Support Services** — This sub-vote provides for ministry-operated and community-based residential care for persons with mental handicaps and for social services and training for persons with physical and mental handicaps. This sub-vote also provides for programs to support families with handicapped children, for community-based services and for day care programs. The sub-vote provides for grants and contributions to funded agencies, individuals and parents with handicapped children. Recoveries are received from the Medical Services Plan for salaried and sessional medical services and from the Lottery Fund in respect of specialized medical equipment and supplies purchased for children with severe handicapping conditions.
- Programs for Independence** — This sub-vote provides for grants and contributions for income assistance and special allowances to persons in need, a minimum guaranteed income for handicapped persons, health and dental care needs of Programs for Independence recipients and children-in-care, burial fees for indigent persons, and grants and contributions for training, rehabilitation and employment programs for Programs for Independence recipients and children-in-care.

(Continued on page 186)

Vote 53

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	18,228,865	20,878,117
Operating Costs	13,827,962	18,140,463
Asset Acquisitions	5,364,068	4,811,587
Grants and Contributions	100,000	100,000
Other Expenditures	—	1,010,000
Total	37,520,915	44,175,167
DIRECT COMMUNITY SERVICES		
Salaries and Benefits	124,410,774	134,560,774
Operating Costs	30,230,119	36,200,119
Asset Acquisitions	1,190,375	1,390,375
Total	155,831,268	172,151,268
SERVICES FOR FAMILIES AND CHILDREN		
Operating Costs	221,442	—
Grants and Contributions	165,539,870	175,352,300
Recoveries	(2,000,000)	(2,000,000)
Total	163,761,312	173,352,300
COMMUNITY SUPPORT SERVICES		
Salaries and Benefits	24,966,912	25,257,122
Operating Costs	8,292,489	8,046,156
Asset Acquisitions	187,800	187,437
Grants and Contributions	205,392,455	235,505,481
Recoveries	(440,000)	(440,000)
Total	238,399,656	268,610,196
PROGRAMS FOR INDEPENDENCE		
Operating Costs	500,000	500,000
Grants and Contributions	978,410,496	1,211,329,236
Total	978,910,496	1,211,829,236

(Continued on page 187)

Vote 53 — Continued

- (f) *Services to Seniors* — This sub-vote provides for grants and contributions for an additional monthly payment to seniors who receive the federal Guaranteed Income Supplement or Spouse's Allowance; Shelter Aid for Elderly Renters (SAFER); subsidized bus passes for senior citizens and handicapped persons who qualify for Programs for Independence benefits or the federal Guaranteed Income Supplement; and counselling services for senior citizens. Recoveries are received from the sale of bus passes to eligible persons.
- (g) *Housing Programs* — This sub-vote provides for housing initiatives that assist those in need. These include contributions for programs administered by the British Columbia Housing Management Commission and the Provincial Rental Housing Corporation.

Vote 53 — Continued

	Estimates 1990/91 \$	Estimates 1991/92 \$
SERVICES TO SENIORS		
Grants and Contributions.....	47,663,400	45,663,800
Recoveries.....	(1,275,400)	(1,275,400)
Total	<u>46,388,000</u>	<u>44,388,400</u>
HOUSING PROGRAMS		
Grants and Contributions.....	<u>32,556,800</u>	<u>48,696,800</u>

Special Account

SOCIAL HOUSING

Estimates 1990/91		Estimates 1991/92	
\$	\$	\$	\$
14,682,608			—
	21,000,000		
	36,205,000		
(15,205,000)	(15,205,000)		
	6,100,000		
	4,570,000		
1,530,000	1,530,000		
(1,007,608)			
—			

Total Account Balance at the Beginning of the Fiscal Year

Operating Transactions

Revenue

Expenditure

Net Revenue (Expenditure)

Financing Transactions*

Receipts

Disbursements

Net Cash Source (Requirement)

Less: Return to the General Fund

Total Account Balance at the End of the Fiscal Year

* As this was a revolving Special Account, the net cash source (requirement) increased (decreased) the balance of the account.

SPECIAL ACCOUNT DESCRIPTION

This account was created by the *Budget Measures Implementation Act, 1989*. The Act reflects government reorganization and the reassignment of responsibilities pursuant to the *Ministry of Lands, Parks and Housing Act*. This account provided for social housing site acquisition and financing transactions pertaining to the Provincial Rental Housing Corporation.

Revenue sources included prepayment of site leases for social housing development and interest income from the Provincial Rental Housing Corporation. Expenditures included recoverable expenditures on land acquisition, servicing and development, and other housing initiatives.

Receipts represented principal repayments from the Provincial Rental Housing Corporation. Disbursements represented loan payments on properties administered by the Provincial Rental Housing Corporation.

This account is eliminated in 1991/92. The account's operating expenditures are now provided for in voted appropriations and in financing transactions. The balance of the account is returned to the General Fund.

Financing Transaction**SOCIAL HOUSING**

Estimates 1990/91 \$		Estimates 1991/92 \$
—	Receipts.....	27,575,000
—	Disbursements.....	27,575,000
—	Net Cash Source (Requirement).....	—

FINANCING TRANSACTION DESCRIPTION

Advances (disbursements) are provided to the Provincial Rental Housing Corporation to acquire sites for social housing projects. Receipts are from the Provincial Rental Housing Corporation for funds received through prepaid leases and the proceeds of other transactions with respect to purchased sites.

MINISTRY OF SOLICITOR GENERAL

Summary¹

Estimates 1990/91 \$		Vote No.*		Estimates 1991/92 \$
BUDGETARY EXPENDITURE				
Voted Appropriations				
267,592	54	Minister's Office	274,720	
376,118,908	55	Ministry Operations	386,237,780	
1,203,500	56	Emergency Assistance	803,500	
377,590,000		Total Voted Expenditure		387,316,000
Special Accounts (Statutory)				
1,100,000	(S)	Corrections Work Program	1,100,000	
1,100,000		Total Special Accounts		1,100,000
378,690,000		Total General Fund Expenditure		388,416,000
3,286		Total Fulltime Equivalent (FTE) Employment²		3,305

FINANCING TRANSACTIONS

None

TOTAL VOTED EXPENDITURE BY
GROUP ACCOUNT CLASSIFICATION

137,159,763	Salaries and Benefits	135,002,121
97,661,473	Operating Costs	108,820,284
11,853,064	Asset Acquisitions	9,433,996
153,133,689	Grants and Contributions	156,084,725
6,743	Other Expenditures	115,823
(22,224,732)	Recoveries	(22,140,949)
377,590,000	Total Voted Expenditure	387,316,000

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 54**MINISTER'S OFFICE**Estimates 1990/91
\$267,592

Total Vote

Estimates 1991/92
\$274,720**VOTE DESCRIPTION**

This vote provides for the office of the Solicitor General, and includes the salaries of the Solicitor General and the immediate staff.

Vote 54

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	248,232	254,872
Operating Costs.....	9,760	10,248
Asset Acquisitions.....	9,600	9,600
Total	<u>267,592</u>	<u>274,720</u>

Vote 55

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits	3,921,342	4,545,118
Operating Costs	4,938,593	4,068,904
Asset Acquisitions	1,661,208	1,120,895
Grants and Contributions	751,617	838,129
Other Expenditures	—	110,000
Total	<u>11,272,760</u>	<u>10,683,046</u>
CORRECTIONS		
Salaries and Benefits	94,277,852	93,433,960
Operating Costs	55,273,487	66,125,542
Asset Acquisitions	5,236,571	4,210,113
Grants and Contributions	26,292,735	28,101,558
Other Expenditures	5,523	5,523
Recoveries	(13,094,532)	(13,034,333)
Total	<u>167,991,636</u>	<u>178,842,363</u>

(Continued on page 197)

Vote 55 — Continued

- (c) *Police Services* — This sub-vote provides for administration, policy development and operations of provincial police services; community policing; the Coordinated Law Enforcement Unit; the Security Programs Division; the Provincial Emergency Program; and administration of the Emergency Assistance Vote. This includes:
 - (i) *Provincial Policing* — provides for the organization, selection, training, operations and maintenance of the provincial police through the contracted services of the Royal Canadian Mounted Police. This program also provides for policing of Native reserves; Native Special Constables; the keep of provincial prisoners in police custody; service of criminal documents; selection, training and maintenance of provincial auxiliary and reserve police; relocation of provincial witnesses; and operation of the Victim Assistance program;
 - (ii) *Security Programs* — provides for regulation of the sale and use of firearms, acquisition and disposal of all surplus firearms, and licensing and regulation of the private security industry which includes armoured car businesses, alarm services, locksmiths, security patrols, security consultants and private investigators;
 - (iii) *Provincial Emergency Program* — provides for development and coordination of provincial emergency planning, warning, response and recovery in order to prevent or mitigate the effects of natural or other disasters. Contributions are provided to participants in emergency programs. Recoveries are received from other levels of government for cost-shared programs; and
 - (iv) *Policy and Other Programs* — provides for development and administration of policing policy and programs, operation of the Coordinated Law Enforcement Unit, and training of municipal police officers through contributions to the Justice Institute of British Columbia. Grants are provided to the Canadian Association of Police Chiefs. Contributions are provided to agencies for law enforcement activities. Recoveries are received from other levels of government for cost-shared programs.
- (d) *Motor Vehicles* — This sub-vote provides for administration of the legislation, regulations and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act*, *Commercial Transport Act*, *Motor Vehicle (All Terrain) Act*, *Motor Carrier Act*, *Transport of Dangerous Goods Act*, *Highway (Industrial) Act* and accompanying regulations. This sub-vote also provides for regulation of the motor carrier industry through hearings and licensing procedures. Major programs and activities include:
 - (i) *Management Services* — provides for the office of the Superintendent of Motor Vehicles, headquarters and regional administration, planning, policy development, and related support services;
 - (ii) *Traffic Safety and Licensing* — provides for setting and monitoring standards relating to the determination of the ability and fitness of persons to operate motor vehicles, licensing and testing of drivers operating on the public highways and roads of British Columbia, and licensing of motor vehicles; coordination and development of provincial traffic safety initiatives and programs including CounterAttack and provision of grants to organizations in support of traffic and road safety activities; determination and administration of traffic fines and penalties; monitoring of driving records; and development of driver improvement programs. This program also provides for collection of related revenue. Vehicle licensing revenue is collected by the Insurance Corporation of British Columbia;
 - (iii) *Commercial Transport and Inspection* — provides for development and implementation of industrial road safety programs; industrial equipment standards; operator licensing practices as specified by the *Highway (Industrial) Act*; monitoring commercial vehicle size, weight, load security and the transport of dangerous goods; issuing permits; compliance with and enforcement of regulations; vehicle inspection programs; and the development of policy relating to the National Safety Code. This program also provides for investigations into licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers; examination of rates and time schedules of carriers; and collection of revenue resulting from the issuance of licenses and other related activities. This program also provides recommendations to and implements decisions made by the Motor Carrier Commission.
- (e) *Boards, Commissions and Statutory Services* — This sub-vote provides for various boards, commissions and statutory services under the jurisdiction of the Solicitor General, including the operations of the Coroners Service, Film Classification Branch, Public Gaming Branch, British Columbia Racing Commission, Commercial Appeals Commission, Order in Council Patients Review Board, British Columbia Parole Board, Motion Picture Appeal Board, British Columbia Police Commission, Motor Carrier Commission and the British Columbia Gaming Commission. Contributions are provided to the Horse Racing Improvement Fund under the provisions of the *Horse Racing Tax Act*, and to individuals under the provisions of the *Criminal Injury Compensation Act*. The British Columbia Racing Commission's costs are recovered from the Horse Racing Improvement Fund, and recoveries are also received from gaming licensees and operators for financial control forms required in the operation of gaming events.

Vote 55 — Continued

	Estimates 1990/91 \$	Estimates 1991/92 \$
POLICE SERVICES		
Salaries and Benefits	5,239,655	5,137,017
Operating Costs	5,331,543	6,257,335
Asset Acquisitions	440,609	361,821
Grants and Contributions	109,873,484	111,518,685
Other Expenditures	920	—
Recoveries	(506,969)	(562,594)
Total	<u>120,379,242</u>	<u>122,712,264</u>
MOTOR VEHICLES		
Salaries and Benefits	27,527,334	25,988,040
Operating Costs	22,301,216	21,844,632
Asset Acquisitions	4,214,710	3,459,384
Grants and Contributions	671,500	671,500
Other Expenditures	300	300
Total	<u>54,715,060</u>	<u>51,963,856</u>
BOARDS, COMMISSIONS AND STATUTORY SERVICES		
Salaries and Benefits	5,900,348	5,598,114
Operating Costs	9,531,374	10,048,623
Asset Acquisitions	290,366	272,183
Grants and Contributions	14,661,353	14,661,353
Recoveries	(8,623,231)	(8,544,022)
Total	<u>21,760,210</u>	<u>22,036,251</u>

Vote 56**EMERGENCY ASSISTANCE**Estimates 1990/91
\$1,203,500

Total Vote

Estimates 1991/92
\$803,500**VOTE DESCRIPTION**

This vote provides for salaries, operating costs, grants and contributions associated with the protection of life, property and the environment during real or imminent emergencies and natural or other disasters.

Vote 56

EMERGENCY ASSISTANCE*Group Account Classification*

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits	45,000	45,000
Operating Costs	275,500	465,000
Grants and Contributions	883,000	293,500
Total	<u>1,203,500</u>	<u>803,500</u>

Special Account

CORRECTIONS WORK PROGRAM

Estimates 1990/91 \$			Estimates 1991/92 \$
182,629		Total Account Balance at the Beginning of the Fiscal Year	151,994
		Operating Transactions	
	1,100,000	Revenue.....	1,100,000
	1,100,000	Expenditure.....	1,100,000
—	—	Net Revenue (Expenditure).....	—
(30,635)		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)	
<u>151,994</u>		Total Account Balance at the End of the Fiscal Year	<u>151,994</u>

SPECIAL ACCOUNT DESCRIPTION

This account was created by the *Miscellaneous Statutes Amendment Act (No. 2), 1987*. The purpose of the account is to assist inmates in acquiring skills and to encourage them to develop good work habits.

Revenue represents proceeds from the sale of goods and services produced by inmates. Expenditures are for supplies and costs directly related to the production and sale of goods and services within the Corrections Work Program. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

MINISTRY OF TRANSPORTATION AND HIGHWAYS

Summary¹

Estimates 1990/91 \$		Vote No.*		Estimates 1991/92 \$
BUDGETARY EXPENDITURE				
Voted Appropriations				
	374,423	57	Minister's Office	381,000
	640,342,060	58	Ministry Operations	702,998,000
	576,161,517	59	Transportation Capital	567,472,000
1,216,878,000			Total Voted Expenditure	1,270,851,000
Special Accounts (Statutory)				
	576,161,517	(S)	Freedom to Move	567,472,000
	(576,161,517)		Less Transfer from Vote 59	(567,472,000)
			Total Special Accounts (net of transfers)	—
1,216,878,000			Total General Fund Expenditure	1,270,851,000
2,681			Total Fulltime Equivalent (FTE) Employment²	2,741

FINANCING TRANSACTIONS

None

TOTAL VOTED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION³				
80,670,208		Salaries and Benefits	82,243,400	
350,400,504		Operating Costs	412,598,405	
112,758,325		Asset Acquisitions	87,754,994	
672,772,633		Grants and Contributions	688,017,891	
276,330		Other Expenditures	236,310	
1,216,878,000		Total Voted Expenditure	1,270,851,000	

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

¹ For comparative purposes only, figures shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

³ Group Account Classification expenditure is presented net of certain costs which are recovered within the ministry.

Vote 57**MINISTER'S OFFICE**Estimates 1990/91
\$374,423

Total Vote

Estimates 1991/92
\$381,000**VOTE DESCRIPTION**

This vote provides for the office of the Minister of Transportation and Highways, and includes the salaries of the minister and the immediate staff.

Vote 57

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	361,923	367,667
Operating Costs.....	7,000	7,833
Asset Acquisitions.....	5,500	5,500
Total	<u>374,423</u>	<u>381,000</u>

Vote 58

MINISTRY OPERATIONS

Classification by Sub-Vote

Estimates 1990/91 \$		Estimates 1991/92 \$
51,940,131	Administration and Support Services	58,336,000
7,750,000	Operating Contribution to the British Columbia Railway Company	10,675,000
4,822,700	Operating Contribution to the British Columbia Ferry Corporation	4,823,000
86,930,000	Operating Contribution to the British Columbia Transit Authority	107,880,000
325,923,685	Highway Maintenance (net of recoveries)	340,832,000
162,975,544	Highway Rehabilitation	180,452,000
<u>640,342,060</u>	<u>Total Vote</u>	<u>702,998,000</u>

VOTE DESCRIPTION

This vote provides for administration, operation, and delivery of ministry programs including:

- (a) *Administration and Support Services* — This sub-vote provides for executive, financial, administrative, personnel, information systems, internal audit, public affairs, transport policy development, and regional operations support. This sub-vote also provides for grants to various transportation associations.
- (b) *Operating Contribution to the British Columbia Railway Company* — This sub-vote provides for a contribution to compensate the Company for operating losses on government mandated services.
- (c) *Operating Contribution to the British Columbia Ferry Corporation* — This sub-vote provides for lease payments and related administration costs for ferries leased to and operated by the Corporation.
- (d) *Operating Contribution to the British Columbia Transit Authority* — This sub-vote provides for contributions towards the operating costs of public passenger transportation services and transportation services for the disabled in various communities throughout the province.
- (e) *Highway Maintenance* — This sub-vote provides for maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings, tunnels, and for winter maintenance involving snow and ice removal. This sub-vote also provides for district operations and protection of the road and bridge infrastructure. Contributions are provided to various organizations in support of ski hill access, highway research and other transportation related activities. Recoveries are received from within the ministry for the use of equipment or the provision of services.
- (f) *Highway Rehabilitation* — This sub-vote provides for restoration of the existing highway system including roads, bridges, ferry landings and ferries, to protect the investment in infrastructure, provide economy of maintenance and enhance safety.

Vote 58

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
ADMINISTRATION AND SUPPORT SERVICES		
Salaries and Benefits.....	23,566,876	25,239,067
Operating Costs.....	26,309,362	29,935,079
Asset Acquisitions.....	1,936,676	2,302,669
Grants and Contributions.....	127,217	624,925
Other Expenditures.....	—	234,260
Total	<u>51,940,131</u>	<u>58,336,000</u>
OPERATING CONTRIBUTION TO THE BRITISH COLUMBIA RAILWAY COMPANY		
Grants and Contributions.....	<u>7,750,000</u>	<u>10,675,000</u>
OPERATING CONTRIBUTION TO THE BRITISH COLUMBIA FERRY CORPORATION		
Operating Costs.....	2,900	2,900
Asset Acquisitions.....	4,819,800	4,820,100
Total	<u>4,822,700</u>	<u>4,823,000</u>
OPERATING CONTRIBUTION TO THE BRITISH COLUMBIA TRANSIT AUTHORITY		
Grants and Contributions.....	<u>86,930,000</u>	<u>107,880,000</u>
HIGHWAY MAINTENANCE		
Salaries and Benefits.....	45,907,074	47,586,873
Operating Costs.....	301,010,097	300,795,533
Asset Acquisitions.....	3,062,334	3,899,578
Grants and Contributions.....	1,692,260	1,365,966
Other Expenditures.....	276,330	2,050
Recoveries.....	(26,024,410)	(12,818,000)
Total	<u>325,923,685</u>	<u>340,832,000</u>
HIGHWAY REHABILITATION		
Salaries and Benefits.....	10,834,335	9,049,793
Operating Costs.....	49,095,555	94,675,060
Asset Acquisitions.....	102,934,015	76,727,147
Grants and Contributions.....	111,639	—
Total	<u>162,975,544</u>	<u>180,452,000</u>

Vote 59**TRANSPORTATION CAPITAL**Estimates 1990/91
\$576,161,517

Total Vote

Estimates 1991/92
\$567,472,000**VOTE DESCRIPTION**

This vote provides for the transfer of funds to the Freedom to Move Special Account, which provides funds for capital expenditure in the province's transportation systems in accordance with the *Transportation Capital Funding Act, 1990*.

Vote 59

TRANSPORTATION CAPITAL

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Grants and Contributions.....	<u>576,161,517</u>	<u>567,472,000</u>

Vote 60**MINISTER'S OFFICE**Estimates 1990/91
\$284,000

Total Vote

Estimates 1991/92
\$321,033**VOTE DESCRIPTION**

This vote provides for the office of the Minister of Women's Programs and Government Services and Minister Responsible for Families, and includes the salaries of the minister and the immediate staff.

MINISTRY OF WOMEN'S PROGRAMS AND GOVERNMENT SERVICES
AND MINISTER RESPONSIBLE FOR FAMILIES

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Vote 60

MINISTER'S OFFICE

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
Salaries and Benefits.....	262,000	299,033
Operating Costs.....	19,000	19,000
Asset Acquisitions.....	3,000	3,000
Total	<u>284,000</u>	<u>321,033</u>

Vote 61

MINISTRY OPERATIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
CORPORATE POLICY AND SUPPORT SERVICES		
Salaries and Benefits	5,004,869	4,313,006
Operating Costs	6,517,181	7,151,707
Asset Acquisitions	495,100	174,900
Other Expenditures	50,000	47,500
Recoveries	(553,000)	(1,127,000)
Total	<u>11,514,150</u>	<u>10,560,113</u>

WOMEN'S PROGRAMS

Salaries and Benefits	896,475	1,054,703
Operating Costs	1,066,700	3,958,322
Asset Acquisitions	54,266	74,266
Grants and Contributions	536,000	13,911,243
Total	<u>2,553,441</u>	<u>18,998,534</u>

PURCHASING COMMISSION

Salaries and Benefits	16,065,668	16,921,243
Operating Costs	38,164,265	42,214,161
Asset Acquisitions	1,931,660	1,838,210
Other Expenditures	31,757,000	38,953,814
Recoveries	(72,708,204)	(85,635,128)
Total	<u>15,210,389</u>	<u>14,292,300</u>

BRITISH COLUMBIA ONLINE SERVICE

Operating Costs	<u>2,335,000</u>	<u>—</u>
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Vote 62

PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

Classification by Sub-Vote

Estimates 1990/91 \$		Estimates 1991/92 \$
7,427,095	Pensions Administration	12,185,993
447,000	Employee Benefits Administration	457,400
(7,874,085)	Recoveries From Special Offices, Ministries and Pension Funds	(12,643,383)
10	Total Vote	10

VOTE DESCRIPTION

This vote provides for operation of the Superannuation Commission including:

- (a) *Pensions Administration* — This sub-vote provides for development of pension policies and operation of eight pension plans as authorized by the following statutes or regulations:
 - Pension (Public Service) Act;*
 - Pension (Municipal) Act;*
 - Pension (Teachers) Act;*
 - Pension (College) Act;*
 - Legislative Assembly Allowances and Pension Act;*
 - BC Rail Ltd. pension fund rules and regulations;
 - British Columbia Hydro and Power Authority pension fund regulations; and
 - Workers' Compensation Board superannuation fund regulations.
- (b) *Employee Benefits Administration* — This sub-vote provides for administration of employee benefits as authorized by the *Public Service Benefit Plan Act* and other statutes.
- (c) *Recoveries from Special Offices, Ministries and Pension Funds* — This sub-vote provides for full recovery of costs of administering pensions and employee benefits from special offices, ministries and pension funds.

Vote 62

PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
PENSIONS ADMINISTRATION		
Salaries and Benefits.....	3,310,095	3,559,993
Operating Costs.....	3,625,000	5,146,000
Asset Acquisitions.....	492,000	3,480,000
Total	7,427,095	12,185,993
EMPLOYEE BENEFITS ADMINISTRATION		
Salaries and Benefits.....	345,000	351,100
Operating Costs.....	97,000	101,000
Asset Acquisitions.....	5,000	5,300
Total	447,000	457,400
RECOVERIES FROM SPECIAL OFFICES, MINISTRIES AND PENSION FUNDS		
Recoveries.....	(7,874,085)	(12,643,383)

Vote 63

PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
PENSION CONTRIBUTIONS AND RETIREMENT BENEFITS		
Salaries and Benefits.....	96,700,010	100,055,000
Recoveries.....	(1,500,000)	(1,550,000)
Total	<u>95,200,010</u>	<u>98,505,000</u>
EMPLOYEE HEALTH, INSURANCE AND OTHER BENEFITS		
Salaries and Benefits.....	108,135,000	116,630,010
Recoveries.....	(8,335,000)	(9,035,000)
Total	<u>99,800,000</u>	<u>107,595,010</u>
RECOVERIES FROM SPECIAL OFFICES AND MINISTRIES		
Recoveries.....	<u>(195,000,000)</u>	<u>(206,100,000)</u>

OTHER APPROPRIATIONS

Summary¹

Estimates 1990/91 \$		Vote No.*		Estimates 1991/92 \$
BUDGETARY EXPENDITURE				
Voted Appropriations				
646,000,000	64	Management of Public Funds and Debt	619,000,000	
49,360,000	65	Contingencies (All Ministries) and New Programs	58,000,000	
—	66	Government Efficiency Projects	7,000,000	
600,000		Mineral Development and Exploration Incentives	—	
695,960,000		Total Voted Expenditure	684,000,000	
Special Accounts (Statutory)				
2,574,000	(S)	Insurance and Risk Management	6,396,000	
200,000,000	(S)	Lottery Fund	120,000,000	
34,880,000	(S)	South Moresby Implementation - Forestry Compensation	10,000,000	
272,713,000	(S)	Sustainable Environment Fund	219,057,000	
510,167,000		Total Special Accounts	355,453,000	
Less Special Account Transfer to the Sustainable Environment Fund				
(50,000,000)		Lottery Fund	—	
<u>1,156,127,000</u>		Total General Fund Expenditure	<u>1,039,453,000</u>	
Total Fulltime Equivalent (FTE) Employment²				
—			—	

FINANCING TRANSACTIONS

None

TOTAL VOTED EXPENDITURE BY
GROUP ACCOUNT CLASSIFICATION

600,000	Operating Costs	—
3,800,000	Grants and Contributions	3,800,000
1,402,559,980	Other Expenditures	1,619,349,980
(710,999,980)	Recoveries	(939,149,980)
<u>695,960,000</u>	Total Voted Expenditure	<u>684,000,000</u>

NOTES

* An (S) under the Vote number column denotes that statutory authority exists for the expenditure.

¹ For comparative purposes only, amounts shown for 1990/91 expenditure and FTEs have been restated to be consistent with the presentation of the 1991/92 Estimates. Schedule A presents a detailed reconciliation. Schedules B, C and D present summaries of all Special Accounts and major financing transactions across government.

² Each special office's and ministry's 1991/92 staff utilization will be monitored and controlled at the number of fulltime equivalents (FTEs) presented in the Estimates. The term FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Schedule E presents a summary of FTEs across government.

Vote 64 (Minister of Finance and Corporate Relations)**MANAGEMENT OF PUBLIC FUNDS AND DEBT***Classification by Sub-Vote*

Estimates 1990/91 \$		Estimates 1991/92 \$
482,199,980	Cost of Borrowing for Government Purposes	615,199,980
3,800,000	Interest Assistance (net of recoveries)	3,800,000
10	Cost of Borrowing for Relending to Government Bodies (net of recoveries)	10
10	Provincial Treasury Revenue Program (net of recoveries)	10
160,000,000	Interest Expense on Borrowings from the Budget Stabilization Fund	—
<u>646,000,000</u>	Total Vote	<u>619,000,000</u>

VOTE DESCRIPTION

This vote provides for the cost of managing public funds and debt and includes the following:

- (a) *Cost of Borrowing for Government Purposes* — This sub-vote provides for the cost of interest on the direct debt of the province borrowed for government purposes, and for associated costs incurred and fees charged by Provincial Treasury in the borrowing and management of government funds and debt instruments.
- (b) *Interest Assistance* — This sub-vote provides for an annual grant of \$3,800,000 to the British Columbia Systems Corporation for interest assistance. This sub-vote also provides for other expenditures associated with debt restructuring and repayment arrangements for Crown corporations which are fully recoverable.
- (c) *Cost of Borrowing for Relending to Government Bodies* — This sub-vote provides for the cost of interest on borrowings on behalf of government bodies, and all associated costs. These costs are fully recovered from the government bodies.
- (d) *Provincial Treasury Revenue Program* — This sub-vote provides for costs associated with special revenue programs. The programs function such that interest (and other earnings) on program assets should exceed interest (and other payments) on program liabilities. Net income (deficiency) is transferred to the Provincial Treasury Revenue Special Account. Recoveries are made from investment earnings of the General Fund.
- (e) *Interest Expense on Borrowings from the Budget Stabilization Fund* — This sub-vote provided for interest costs on borrowings by the General Fund from the Budget Stabilization Fund. The Budget Stabilization Fund was dissolved on April 1, 1991.

Vote 64 (Minister of Finance and Corporate Relations)

MANAGEMENT OF PUBLIC FUNDS AND DEBT

Group Account Classification

	Estimates 1990/91 \$	Estimates 1991/92 \$
COST OF BORROWING FOR GOVERNMENT PURPOSES		
Other Expenditures	<u>482,199,980</u>	<u>615,199,980</u>
INTEREST ASSISTANCE		
Grants and Contributions	3,800,000	3,800,000
Other Expenditures	10,000,000	11,500,000
Recoveries	(10,000,000)	(11,500,000)
Total	<u>3,800,000</u>	<u>3,800,000</u>
COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES		
Other Expenditures	649,000,000	887,400,000
Recoveries	(648,999,990)	(887,399,990)
Total	<u>10</u>	<u>10</u>
PROVINCIAL TREASURY REVENUE PROGRAM		
Other Expenditures	52,000,000	40,000,000
Recoveries	(51,999,990)	(39,999,990)
Total	<u>10</u>	<u>10</u>
INTEREST EXPENSE ON BORROWINGS FROM THE BUDGET STABILIZATION FUND		
Other Expenditures	<u>160,000,000</u>	<u>—</u>

Vote 65 (Minister of Finance and Corporate Relations)**CONTINGENCIES (ALL MINISTRIES) AND NEW PROGRAMS**Estimates 1990/91
\$49,360,000

Total Vote

Estimates 1991/92
\$58,000,000**VOTE DESCRIPTION**

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget is prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party.

This vote also provides for unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for those in need. *Ex gratia* payments are also provided for.

In addition, this vote provides for funding of new government programs and for salary funding for program initiatives.

Vote 66 (Minister of Finance and Corporate Relations)**GOVERNMENT EFFICIENCY PROJECTS**Estimates 1990/91
\$—

Total Vote (net of recoveries)

Estimates 1991/92
\$7,000,000**VOTE DESCRIPTION**

This vote provides a means for government to invest in efficiency projects, proposed by ministries and special offices, which cannot be funded from existing budgets and for policy direction and program evaluation to ensure that maximum value for money is received by government and that programs are regularly subject to both internal and external review to ensure that they are delivered with the maximum efficiency, economy and effectiveness. Recoveries are received from ministries and special offices and represent return of the original cost of efficiency projects together with an agreed part of the projected cost savings.

Vote 65 (Minister of Finance and Corporate Relations)**CONTINGENCIES (ALL MINISTRIES) AND NEW PROGRAMS***Group Account Classification*

	Estimates 1990/91 \$	Estimates 1991/92 \$
Other Expenditures	49,360,000	58,000,000

Vote 66 (Minister of Finance and Corporate Relations)**GOVERNMENT EFFICIENCY PROJECTS***Group Account Classification*

	Estimates 1990/91 \$	Estimates 1991/92 \$
Other Expenditures	—	7,250,000
Recoveries	—	(250,000)
Total	—	7,000,000

Vote (Eliminated for 1991/92)**MINERAL DEVELOPMENT AND EXPLORATION
INCENTIVES**Estimates 1990/91
\$600,000

Total Vote

Estimates 1991/92
\$—**VOTE DESCRIPTION**

This vote provided for a five-year, \$10,000,000 Mineral Development Agreement between the province and the federal government to encourage mineral development through geological, market and feasibility studies. The vote provided for cost-shared engineering and environmental studies related to infrastructure requirements for specific mineral development opportunities, and for grants and contributions for mineral development activities. The agreement was part of the Canada/British Columbia Economic and Regional Development Agreement (ERDA).

Vote (Eliminated for 1991/92)

MINERAL DEVELOPMENT AND EXPLORATION
INCENTIVES*Group Account Classification*

	Estimates 1990/91 \$	Estimates 1991/92 \$
Operating Costs.....	600,000	—

Special Account

INSURANCE AND RISK MANAGEMENT

Estimates 1990/91 ¹			Estimates 1991/92	
\$	\$		\$	\$
23,064,529		Total Account Balance at the Beginning of the Fiscal Year		30,113,189
		Operating Transactions		
	7,000,000	Revenue.....	10,750,000	
	2,574,000	Expenditure.....	6,396,000	
4,426,000	4,426,000	Net Revenue (Expenditure).....	4,354,000	4,354,000
2,622,660		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
<u>30,113,189</u>		Total Account Balance at the End of the Fiscal Year		<u>34,467,189</u>

¹ For comparative purposes only, figures for 1990/91 expenditure have been restated to be consistent with the presentation of the 1991/92 Estimates.

SPECIAL ACCOUNT DESCRIPTION

This account was created by the *Financial Administration Amendment Act, 1989*, for the purpose of providing insurance and/or risk management services to government bodies, ministries, public authorities, or classes of persons or public authorities designated by regulation. The account is administered by the Ministry of Finance and Corporate Relations.

Revenue represents amounts paid into the account by participants under agreements, amounts required to be paid under regulation or amounts appropriated for that purpose. Expenditures are for administrative costs associated with risk management services; and costs related to an agreement or an arrangement for risk management services, purchase of insurance, and/or self-insurance services provided to government bodies, ministries, public authorities, hospitals, schools and colleges for investigation and settlement of claims.

No financing transactions are provided for under this account.

Special Account

LOTTERY FUND

Estimates 1990/91 \$			Estimates 1991/92 \$	
113,071,189		Total Account Balance at the Beginning of the Fiscal Year		158,071,189
	205,000,000	Operating Transactions		
		Revenue	202,500,000	
	997,900	Expenditure		
	149,002,100	— Administration Costs	948,005	
	50,000,000	— Grants and Related Expenditures	119,051,995	
	200,000,000	— Transfer to Sustainable Environment Fund	—	
5,000,000	5,000,000	Net Revenue (Expenditure)	82,500,000	82,500,000
40,000,000		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
<u>158,071,189</u>		Total Account Balance at the End of the Fiscal Year		<u>240,571,189</u>

SPECIAL ACCOUNT DESCRIPTION

This account was originally created as a fund by the *Lotteries Act, 1974*, was continued by the *Lottery Act, 1979*, and was changed to a Special Account by the *Special Accounts Appropriation and Control Act, 1988*.

Administered by the Ministry of Provincial Secretary, the account receives proceeds from the operation of lotteries by the British Columbia Lottery Corporation. Payments are made from the account for administration costs of the *Lottery Act* and account, and for grants and related expenditures as provided for in the Act.

A portion of the grants and related expenditures is administered by the Ministry of Municipal Affairs, Recreation and Culture, which has specific responsibility in the areas of culture, heritage and the arts, recreation, physical fitness and sports.

No financing transactions are provided for under this account.

Special Account**SOUTH MORESBY IMPLEMENTATION — FORESTRY COMPENSATION**

Estimates 1990/91 \$			Estimates 1991/92 \$	
33,298,895		Total Account Balance at the Beginning of the Fiscal Year		37,052,141
		Operating Transactions		
	3,519,990	Revenue.....	3,717,133	
	34,880,000	Expenditure.....	10,000,000	
(31,360,010)	(31,360,010)	Net Revenue (Expenditure).....	(6,282,867)	(6,282,867)
		Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)		
35,113,256				
37,052,141		Total Account Balance at the End of the Fiscal Year		30,769,274

SPECIAL ACCOUNT DESCRIPTION

This account was established by the *South Moresby Implementation Account Act* in 1988 and is administered by the Ministry of Forests. The purpose of the account is to provide for acquisition of third party forest interests associated with the proposed national park on South Moresby Island.

The account may be credited with contributions from the General Fund, the federal government and accrued interest. Expenditures may be made for acquisition of third party forest interests associated with the proposed national park on South Moresby Island.

No financing transactions are provided for under this account.

Special Account

SUSTAINABLE ENVIRONMENT FUND

Estimates 1990/91		Estimates 1991/92	
\$	\$	\$	\$
—	—	—	18,230,000
Total Account Balance at the Beginning of the Fiscal Year			
Operating Transactions			
Revenue			
Forest Renewal			
— Transfer From Voted Appropriation		163,278,000	
— Seedling Sales		8,619,000	
— Recovery From Federal Government		7,920,000	
Environment Renewal			
— Environmental Levies and Other Contributions ..		21,010,000	
— Transfer From Lottery Fund		—	
		200,827,000	
Expenditure			
Forest Renewal			
— Current Reforestation		7,394,000	
— Outstanding Obligations		131,603,000	
— Incremental Silviculture		13,660,000	
— Forest Resource Development Agreement		24,500,000	
— Forest Resources Commission		2,660,000	
Environment Renewal			
— Waste Management Initiatives		23,540,000	
— Environmental Protection and Preservation of Natural Areas		3,600,000	
— Sustainable Development Initiatives		8,900,000	
— Resource Management Initiatives		3,200,000	
		219,057,000	
17,599,807	17,599,807	(18,230,000)	(18,230,000)
Net Revenue (Expenditure)			
Difference Between 1990/91 Estimates and Projected Actual Net Revenue (Expenditure)			
630,193			
18,230,000			
Total Account Balance at the End of the Fiscal Year			

SPECIAL ACCOUNT DESCRIPTION

This account was created by the *Sustainable Environment Fund Act, 1990*. It is administered by the Ministries of Environment and Forests under the overall management and direction of the Cabinet Committee on Sustainable Development. The purpose of the account is to provide for the protection, renewal and enhancement of the environment, including provincial government forest renewal.

Revenue is provided from environmental levies, sales of tree seeds and seedlings, fines from environmental prosecutions, transfers from the Lottery Fund and other appropriations, fees under the *Waste Management Act*, and sales to, and contributions from the federal government, individuals, corporations and others.

Expenditures for environmental protection, renewal and enhancement provide for initiatives to: reduce solid, liquid, hazardous and atmospheric wastes; acquire land for parks and fish and wildlife conservation purposes; and undertake integrated resource management and environmental protection. The account also provides for the operation of the Round Table on the Environment and the Economy.

Expenditures for forest renewal include: provision of tree seeds and seedlings required for provincial reforestation projects; basic and incremental silviculture activities associated with harvested Crown lands and areas denuded by fire and pest outbreaks; cost-shared federal/provincial resource development agreements and protection of previous investments in forest renewal. The account also provides for the operation of the Forest Resources Commission.

No financing transactions are provided for under this account.

5

SCHEDULES

- A — Expenditure and FTE Reconciliations — 1990/91
- B — Special Accounts — Summary of Operating and Financing Transactions
- C — Special Accounts — Summary of Opening and Closing Balances
- D — Ministry Related Financing Transactions — Summary
- E — Fulltime Equivalent (FTE) Employment — Summary
- F — Expenditure by Function — Summary

Schedule A

EXPENDITURE AND FTE RECONCILIATIONS — 1990/91

For comparative purposes only, amounts shown for 1990/91 General Fund (GF) expenditure and fulltime equivalents (FTEs) have been restated to be consistent with the presentation of the 1991/92 Estimates. A reconciliation of the 1990/91 Estimates is presented below.

	\$	FTEs
Advanced Education, Training and Technology		
Total GF Expenditure and Authorized FTEs - 1990/91 Estimates	1,121,986,000	293
Transfer from Ministry of Attorney General		
— Justice Institute	85,000	—
Transfer from Ministry of Education		
— Royal Commission — Teacher Education Programs	9,300,000	—
Transfer from Other Appropriations — Contingencies (All Ministries) and New Programs		
— Post-Secondary Education	11,540,000	—
Transfer to Ministry of Municipal Affairs, Recreation and Culture		
— British Columbia University and College Sports Award Program	(1,260,000)	—
Transfer to Ministry of Regional and Economic Development		
— Student Venture Loan Program	(150,000)	—
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>1,141,501,000</u>	<u>293</u>
Attorney General		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	261,618,000	2,169
Transfer from Ministry of Solicitor General		
— Corrections — Personnel	31,000	1
Transfer to Ministry of Advanced Education, Training and Technology		
— Justice Institute	(85,000)	—
Transfer to Ministry of Solicitor General		
— Criminal Justice — Diversion Program	(150,000)	—
— Justice Support — Criminal Injury Compensation Program	(120,000)	—
— Justice Support — First Offenders	(100,000)	—
— Justice Support — Victims' Assistance Programs	(937,000)	—
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>260,257,000</u>	<u>2,170</u>
Crown Lands		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	40,237,000	474
Transfer to Lands and Parks		
— Ministry Programs	(40,237,000)	(474)
Total GF Expenditure and Authorized FTEs — Eliminated	<u>—</u>	<u>—</u>
Development, Trade and Tourism		
Total GF Expenditure and Authorized FTEs - 1990/91 Estimates	—	—
Transfer from Ministry of International Business and Immigration		
— Ministry Programs	30,890,000	92
Transfer from Ministry of Regional and Economic Development		
— Ministry Programs	81,245,000	585
Transfer from Ministry of Tourism		
— Ministry Programs	25,085,000	78
Transfer to Ministry of Lands and Parks		
— Administration	(2,307,000)	(29)
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>134,913,000</u>	<u>726</u>

EXPENDITURE AND FTE RECONCILIATIONS — 1991/92

	\$	FTEs
Education		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	3,021,790,000	379
Transfer to Ministry of Advanced Education, Training and Technology		
— Royal Commission — Teacher Education Programs	(9,300,000)	—
Transfer to Ministry of Health		
— Royal Commission — Support Services to Students	(3,000,000)	—
Transfer to Ministry of Social Services and Housing		
— Pre-school Services — Special Needs Students	(240,000)	—
— Royal Commission — Family and Child Protection to Children in Schools	(3,000,000)	—
Transfer to General Fund Revenue — Federal Recoveries	48,000,000	—
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>3,054,250,000</u>	<u>379</u>
Energy Mines and Petroleum Resources		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	65,923,000	375
Transfer to Other Appropriations — Mineral Development and Exploration Incentives		
— Mineral Development Subsidiary Agreement (ERDA)	(600,000)	—
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>65,323,000</u>	<u>375</u>
Environment		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	116,862,000	1,271
Transfer from Ministry of International Business and Immigration		
— Integrated Resource Management	32,000	1
Transfer from Ministry of Women's Programs and Government Services		
— Air Management Branch	—	1
Transfer from Other Appropriations — Contingencies (All Ministries) and New Programs		
— Soil Remediation	4,100,000	—
Transfer from Other Appropriations — Sustainable Environment Fund		
— Environmental Protection	8,000,000	—
— Integrated Resource Management	5,000,000	—
— Solid Waste Management	1,800,000	—
Transfer to Ministry of Health		
— Water Management — Public Health Engineers	(519,000)	(7)
Transfer to Ministry of Solicitor General		
— Environmental Resource Management — Vehicle Emission Program	—	(7)
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>135,275,000</u>	<u>1,259</u>

EXPENDITURE AND FTE RECONCILIATIONS — 1990/91

Schedule A

	\$	FTEs
Finance and Corporate Relations		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	98,410,000	997
Transfer from Ministry of Municipal Affairs, Recreation and Culture		
— Provincial Capital Commission	710,000	—
Transfer from Ministry of Social Services and Housing		
— Office of the Comptroller General — Vancouver Operations Occupancy	76,000	—
— Insurance and Risk Management Claims Fund	51,000	—
Transfer from Ministry of Solicitor General		
— Insurance and Risk Management Claims Fund	5,000	—
Transfer from Ministry of Tourism		
— Tourism Satellite Account	75,000	—
Transfer from Ministry of Women's Programs and Government Services		
— Office of Information Technology	400,000	5
Transfer to Other Appropriations — Insurance and Risk Management (Special Account)		
— Insurance and Risk Management (Special Account)	(2,056,000)	—
— Risk Management Administration	(518,000)	—
Transfer to Unallocated FTEs		
— Provincial Treasury — Staff	—	(107)
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>97,153,000</u>	<u>895</u>
Forests		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	372,566,000	3,456
Transfer from Ministry of Parks		
— Parks Operations — Staff	—	1
Transfer from Other Appropriations — Sustainable Environment Fund		
— Forest Resources Commission	2,800,000	—
— Silviculture Support	2,987,000	—
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>378,353,000</u>	<u>3,457</u>
Health		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	4,802,714,000	3,906
Transfer from Ministry of Education		
— Royal Commission — Support Services to Students	3,000,000	—
Transfer from Ministry of Environment		
— Water Management — Public Health Engineers	519,000	7
Transfer from Ministry of Labour and Consumer Services		
— Alcohol and Drug Programs — Staff	—	1
Transfer from Ministry of Social Services and Housing		
— Community Residential Care — Mental Health Outreach Teams	3,306,000	—
Transfer from Ministry of Women's Programs and Government Services		
— Vehicle Management	200,000	—
Transfer to Ministry of Social Services and Housing		
— Community and Family Health — Children's Respite	(86,000)	—
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>4,809,653,000</u>	<u>3,914</u>
International Business and Immigration		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	32,915,000	116
Transfer to Ministry of Environment		
— Integrated Resource Management	(32,000)	(1)
Transfer to Ministry of Provincial Secretary		
— Immigration Programs	(1,993,000)	(23)
Transfer to Ministry of Development, Trade and Tourism		
— Ministry Programs	(30,890,000)	(92)
Total GF Expenditure and Authorized FTEs — Eliminated	<u>—</u>	<u>—</u>

EXPENDITURE AND FTE RECONCILIATIONS — 1990/91

	\$	FTEs
Labour and Consumer Services		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	81,762,000	599
Transfer to Ministry of Health		
— Alcohol and Drug Programs — Staff	—	(1)
Transfer to Ministry of Solicitor General		
— CounterAttack Program	(738,000)	(4)
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>81,024,000</u>	<u>594</u>
Lands and Parks		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	—	—
Transfer from Ministry of Crown Lands		
— Ministry Programs	40,237,000	474
Transfer from Ministry of Parks		
— Ministry Programs	37,122,000	399
Transfer from Ministry of Development, Trade and Tourism		
— Administration	2,307,000	29
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>79,666,000</u>	<u>902</u>
Municipal Affairs, Recreation and Culture		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	416,880,000	749
Transfer from Ministry of Advanced Education, Training and Technology		
— British Columbia University and College Sports Award Program	1,260,000	—
Transfer from Ministry of Parks		
— Program Management — Royal British Columbia Museum	—	1
Transfer to Ministry of Finance and Corporate Relations		
— Provincial Capital Commission	(710,000)	—
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>417,430,000</u>	<u>750</u>
Parks		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	37,122,000	401
Transfer to Ministry of Forests		
— Parks Operations — Staff	—	(1)
Transfer to Ministry of Lands and Parks		
— Ministry Programs	(37,122,000)	(399)
Transfer to Ministry of Municipal Affairs, Recreation and Culture		
— Program Management — Royal British Columbia Museum	—	(1)
Total GF Expenditure and Authorized FTEs — Eliminated	<u>—</u>	<u>—</u>
Provincial Secretary		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	23,059,000	212
Transfer from Ministry of International Business and Immigration		
— Immigration Programs	1,993,000	23
Transfer to Ministry of Tourism		
— Communications	(209,000)	(1)
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>24,843,000</u>	<u>234</u>

EXPENDITURE AND FTE RECONCILIATIONS — 1990/91

Schedule A

	\$	FTEs
Regional and Economic Development		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	81,095,000	585
Transfer from Ministry of Advanced Education, Training and Technology		
— Student Venture Loan Program	150,000	—
Transfer to Ministry of Development, Trade and Tourism		
— Ministry Programs	(81,245,000)	(585)
Total GF Expenditure and Authorized FTEs — Eliminated	—	—
Social Services and Housing		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	1,710,212,000	4,317
Transfer from Ministry of Education		
— Pre-school Services — Special Needs Students	240,000	—
— Royal Commission — Family and Child Protection to Children in Schools	3,000,000	—
Transfer from Ministry of Health		
— Community and Family Health — Children's Respite	86,000	—
Transfer to Ministry of Finance and Corporate Relations		
— Office of the Comptroller General — Vancouver Operations Occupancy	(76,000)	—
— Insurance and Risk Management Claims Fund	(51,000)	—
Transfer to Ministry of Health		
— Community Residential Care — Mental Health Outreach Teams	(3,306,000)	—
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	1,710,105,000	4,317
Solicitor General		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	376,681,000	3,276
Transfer from Ministry of Attorney General		
— Criminal Justice — Diversion Program	150,000	—
— Justice Support — Criminal Injury Compensation Program	120,000	—
— Justice Support — First Offenders	100,000	—
— Justice Support — Victims' Assistance Programs	937,000	—
Transfer from Ministry of Environment		
— Environmental Resource Management — Vehicle Emission Program	—	7
Transfer from Ministry of Labour and Consumer Services		
— CounterAttack Program	738,000	4
Transfer to Ministry of Attorney General		
— Corrections — Personnel	(31,000)	(1)
Transfer to Ministry of Finance and Corporate Relations		
— Insurance and Risk Management Claims Fund	(5,000)	—
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	378,690,000	3,286
Tourism		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	24,951,000	77
Transfer from Ministry of Provincial Secretary		
— Communications	209,000	1
Transfer to Ministry of Finance and Corporate Relations		
— Tourism Satellite Account	(75,000)	—
Transfer to Ministry of Development, Trade and Tourism		
— Ministry Programs	(25,085,000)	(78)
Total GF Expenditure and Authorized FTEs — Eliminated	—	—

Schedule A

EXPENDITURE AND FTE RECONCILIATIONS — 1990/91

	\$	FTEs
Transportation and Highways		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	1,216,878,000	2,683
Transfer to Ministry of Women's Programs and Government Services		
— Purchasing Commission — Technical Stores Warehouse	—	(2)
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	1,216,878,000	2,681
Women's Programs and Government Services and Minister Responsible for Families (formerly Government Management Services and Minister Responsible for Women's Programs)		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	36,952,000	669
Transfer from Ministry of Transportation and Highways		
— Purchasing Commission — Technical Stores Warehouse	—	2
Transfer to Ministry of Environment		
— Air Management Branch	—	(1)
Transfer to Ministry of Finance and Corporate Relations		
— Office of Information Technology	(400,000)	(5)
Transfer to Ministry of Health		
— Vehicle Management	(200,000)	—
Transfer to Unallocated FTEs		
— Purchasing Commission — Staff	—	(441)
— Superannuation Commission — Staff	—	(95)
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	36,352,000	129
Other Appropriations — Contingencies (All Ministries) and New Programs		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	65,000,000	—
Transfer to Ministry of Advanced Education, Training and Technology		
— Post-Secondary Education	(11,540,000)	—
Transfer to Ministry of Environment		
— Soil Remediation	(4,100,000)	—
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	49,360,000	—
Other Appropriations — Mineral Development and Exploration Incentives		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	—	—
Transfer from Ministry of Energy, Mines and Petroleum Resources		
— Mineral Development Subsidiary Agreement (ERDA)	600,000	—
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	600,000	—
Other Appropriations — Insurance and Risk Management (Special Account)		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	—	—
Transfer from Ministry of Finance and Corporate Relations		
— Insurance and Risk Management (Special Account)	2,056,000	—
— Risk Management Administration	518,000	—
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	2,574,000	—

EXPENDITURE AND FTE RECONCILIATIONS — 1990/91

Schedule A

	\$	FTEs
Other Appropriations — Sustainable Environment Fund (Special Account)		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	293,300,000	—
Transfer to Ministry of Environment		
— Environmental Protection	(8,000,000)	—
— Integrated Resource Management	(5,000,000)	—
— Solid Waste Management	(1,800,000)	—
Transfer to Ministry of Forests		
— Forest Resources Commission	(2,800,000)	—
— Silviculture Support	(2,987,000)	—
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>272,713,000</u>	<u>—</u>
Unallocated FTEs		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	—	—
Transfer from Ministry of Finance and Corporate Relations		
— Provincial Treasury — Staff	—	107
Transfer from Ministry of Women's Programs and Government Services		
— Purchasing Commission — Staff	—	441
— Superannuation Commission — Staff	—	95
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>—</u>	<u>643</u>
All Special Offices, Ministries and Appropriations		
Total GF Expenditure and Authorized FTEs — 1990/91 Estimates	15,260,000,000	27,635
Total Transfers from Special Offices, Ministries and Appropriations	283,060,000	2,355
Total Transfers to General Fund Revenue	48,000,000	—
Total Transfers to Special Offices, Ministries and Appropriations	<u>(283,060,000)</u>	<u>(2,355)</u>
Total GF Expenditure and Authorized FTEs — 1990/91 Restated	<u>15,308,000,000</u>	<u>27,635</u>

SPECIAL ACCOUNTS¹ — SUMMARY OF OPERATING AND FINANCING TRANSACTIONS
(for the Fiscal Year Ending March 31, 1992)

	Operating Transactions			Financing Transactions		
	Revenue \$	Expenditure \$	Net Revenue (Expenditure) \$	Receipts \$	Disburse- ments \$	Net Cash Source (Requirement) \$
Special Accounts						
Agricultural Land Development.....	1,250,000	—	1,250,000	2,750,000	4,000,000	(1,250,000)
British Columbia Cultural Fund.....	2,100,000	1,700,000	400,000	—	—	—
British Columbia Securities Commission.....	8,690,615	8,161,425	529,190	—	—	—
Corrections Work Program.....	1,100,000	1,100,000	—	—	—	—
Crop Insurance Stabilization.....	—	—	—	3,000,000	2,000,000	1,000,000
Crown Land.....	47,200,000	1,328,700	45,871,300	2,000,000	4,962,400	(2,962,400)
Farm Income Assurance Fund.....	37,590,000	43,190,000	(5,600,000)	5,600,000	—	5,600,000
First Citizens' Fund.....	3,600,000	2,173,000	1,427,000	—	—	—
Forfeited Crime Proceeds Fund.....	50,000	—	50,000	—	—	—
Freedom to Move.....	567,472,000	567,472,000	—	—	—	—
Habitat Conservation Fund.....	2,710,000	2,770,000	(60,000)	—	—	—
Industrial Development Subsidiary						
Agreement Loan Repayment Revolving						
Fund.....	3,323,000	2,968,000	355,000	429,000	—	429,000
Industrial Incentive Fund.....	—	—	—	4,360,000	90,000,000	(85,640,000)
Insurance and Risk Management.....	10,750,000	6,396,000	4,354,000	—	—	—
Land Titles Survey.....	—	9,298	(9,298)	—	—	—
Livestock Protection.....	11,000	21,000	(10,000)	—	—	—
Lottery Fund.....	202,500,000	120,000,000	82,500,000	—	—	—
Low Interest Loan Assistance Revolving Fund	61,000	220,000	(159,000)	117,000	100,000	17,000
Office of the Public Trustee.....	7,702,006	8,642,001	(939,995)	—	—	—
Physical Fitness and Amateur Sports Fund.....	1,640,000	1,550,000	90,000	—	—	—
Provincial Home Acquisition.....	600,000	275,000	325,000	6,500,000	2,225,000	4,275,000
Provincial Treasury Operations.....	22,066,302	17,064,817	5,001,485	—	—	—
Provincial Treasury Revenue.....	2,000,000	—	2,000,000	—	—	—
Purchasing Commission Working Capital.....	—	—	—	—	—	—
Revenue Sharing Fund.....	380,592,000	326,000,000	54,592,000	—	—	—
Science and Technology Fund.....	39,390,000	39,390,000	—	—	—	—
Small Business Forest Enterprise.....	136,199,800	85,867,000	50,332,800	—	—	—
Small Business Incentive Program.....	—	—	—	1,500,000	17,000,000	(15,500,000)
South Moresby Implementation - Forest						
Replacement.....	3,000,000	2,500,000	500,000	—	—	—
South Moresby Implementation - Forestry						
Compensation.....	3,717,133	10,000,000	(6,282,867)	—	—	—
Sustainable Environment Fund.....	200,827,000	219,057,000	(18,230,000)	—	—	—
Tourism Incentives Program.....	—	—	—	1,500,000	3,000,000	(1,500,000)
University Endowment Lands Administration,	1,942,000	1,942,000	—	—	—	—
Vancouver Island Natural Gas Pipeline						
Assistance.....	—	30,000,000	(30,000,000)	—	3,824,910	(3,824,910)
Total.....	1,688,083,856	1,499,797,241	188,286,615	27,756,000	127,112,310	(99,356,310)
Transfers Between Voted Appropriations						
 and Special Accounts²						
Farm Income Assurance Fund.....	(16,695,000)	(16,695,000)	—	—	—	—
Freedom to Move.....	(567,472,000)	(567,472,000)	—	—	—	—
Provincial Treasury Operations.....	(3,649,192)	(3,649,192)	—	—	—	—
Revenue Sharing Fund.....	(376,200,000)	(376,200,000)	—	—	—	—
Science and Technology Fund.....	(39,390,000)	(39,390,000)	—	—	—	—
Total Transfers.....	(1,003,406,192)	(1,003,406,192)	—	—	—	—
Total Special Accounts (net of						
 transfers).....	684,677,664	496,391,049	188,286,615	27,756,000	127,112,310	(99,356,310)

NOTES

¹ Special Accounts are part of the General Fund.² Transfers between Special Accounts and the remainder of the General Fund are eliminated from total revenue and expenditure in order to prevent double counting.

Schedule C

SPECIAL ACCOUNTS¹ — SUMMARY OF OPENING AND CLOSING BALANCES
(for the Fiscal Year Ending March 31, 1992)

	Opening Balance April 1, 1991 \$	Changes Resulting From Operating Transactions		Changes Resulting From Financing Transactions		Closing Balance March 31, 1992 \$
		Net Revenue (Expenditure) ² \$	Non- Cash Items ³ \$	Net Cash Source (Requirement) ⁴ \$	Gross Disbursements ⁵ \$	
Special Accounts						
Agricultural Land Development	13,462,870	1,250,000	—	(1,250,000)	—	13,462,870
British Columbia Cultural Fund	22,362,413	400,000	—	—	—	22,762,413
British Columbia Securities						
Commission	1,085,842	529,190	—	—	—	1,615,032
Corrections Work Program	151,994	—	—	—	—	151,994
Crop Insurance Stabilization	10,050,000	—	—	1,000,000	—	11,050,000
Crown Land	30,000,000	45,871,300	(42,908,900)	(2,962,400)	—	30,000,000
Farm Income Assurance Fund	22,146,842	(5,600,000)	—	5,600,000	—	22,146,842
First Citizens' Fund	31,006,361	1,427,000	—	—	—	32,433,361
Forfeited Crime Proceeds Fund	—	50,000	—	—	—	50,000
Freedom to Move	26,930,786	—	—	—	—	26,930,786
Habitat Conservation Fund	786,620	(60,000)	—	—	—	726,620
Industrial Development Subsidiary						
Agreement Loan Repayment						
Revolving Fund	23,361,183	355,000	—	—	—	23,716,183
Industrial Incentive Fund	141,772,034	—	—	—	(90,000,000)	51,772,034
Insurance and Risk Management	30,113,189	4,354,000	—	—	—	34,467,189
Land Titles Survey	9,298	(9,298)	—	—	—	—
Livestock Protection	92,458	(10,000)	—	—	—	82,458
Lottery Fund	158,071,189	82,500,000	—	—	—	240,571,189
Low Interest Loan Assistance Revolving						
Fund	33,232,510	(159,000)	—	—	—	33,073,510
Office of the Public Trustee	2,160,597	(939,995)	—	—	—	1,220,602
Physical Fitness and Amateur Sports						
Fund	20,567,985	90,000	—	—	—	20,657,985
Productivity Fund	500,000	—	—	—	—	500,000
Provincial Home Acquisition	456,703,654	325,000	—	4,275,000	—	461,303,654
Provincial Treasury Operations	9,058,000	5,001,485	—	—	—	14,059,485
Provincial Treasury Revenue	2,000,000	2,000,000	—	—	—	4,000,000
Purchasing Commission Working						
Capital	6,356,517	—	—	—	—	6,356,517
Revenue Sharing Fund	158,249,670	54,592,000	—	—	—	212,841,670
Science and Technology Fund	19,000,000	—	—	—	—	19,000,000
Small Business Forest Enterprise	75,737,200	50,332,800	(36,870,000)	—	—	89,200,000
Small Business Incentive Program	23,030,611	—	—	—	(17,000,000)	6,030,611
South Moresby Implementation -						
Forest Replacement	24,865,491	500,000	—	—	—	25,365,491
South Moresby Implementation -						
Forestry Compensation	37,052,141	(6,282,867)	—	—	—	30,769,274
Sustainable Environment Fund	18,230,000	(18,230,000)	—	—	—	—
Tourism Incentives Program	9,025,845	—	—	—	(3,000,000)	6,025,845
University Endowment Lands						
Administration	3,375,539	—	—	—	—	3,375,539
Vancouver Island Natural Gas Pipeline						
Assistance	51,778,745	(30,000,000)	—	—	(3,824,910)	17,953,835
Total	1,462,327,584	188,286,615	(79,778,900)	6,662,600	(113,824,910)	1,463,672,989

NOTES

¹ Special Accounts are part of the General Fund.² Net operating revenue and expenditure respectively increases and decreases all Special Account balances accordingly.³ The Crown Land Account includes a provision in expenditure each year for potential loan losses. As these are non-cash expenditures, the account balance must be increased accordingly. Return of spending authority to the General Fund by the Crown Land Account and the Small Business Forest Enterprise Account are also included as non-cash items.⁴ For revolving Special Accounts, the net cash source (requirement) of financing transactions increases (decreases) the account's balance.⁵ For non-revolving Special Accounts, gross financing transaction disbursements reduce the account's balance by a corresponding amount as all receipts are credited to General Fund revenue, not the account.

Schedule D

MINISTRY RELATED FINANCING TRANSACTIONS—SUMMARY¹
 (for the Fiscal Year Ending March 31, 1992)

Financing Transaction	Receipts ² \$	Disbursements \$	Net Cash Source (Requirement) \$
Ministry of Advanced Education, Training and Technology			
Discovery Enterprise Program	—	13,000,000	(13,000,000)
Loans (disbursements) are provided to the Discovery Foundation or its subsidiary to finance equity and debenture investments in advanced technology businesses under the Discovery Enterprise Program. No loan repayments (receipts) are anticipated for 1991/92.			
Ministry of Agriculture, Fisheries and Food			
Agricultural Land Development (Special Account)	2,750,000	4,000,000	(1,250,000)
Loans (disbursements) are provided to agricultural producers for purposes specified under the <i>Agricultural Credit Act</i> . Receipts represent estimated repayments of outstanding loan principal.			
Crop Insurance Stabilization (Special Account)	3,000,000	2,000,000	1,000,000
Advances (disbursements) are provided to cover deficits in the Crop Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the Trust Account. These advances are fully recovered (receipts) from crop insurance program premium revenue in subsequent years.			
Farm Income Assurance Fund (Special Account)	5,600,000	—	5,600,000
Receipts of \$5.6 million represent interest bearing loans provided by the province to cover the deficit between Gross Revenue Insurance Program premiums and indemnities. In future years deficits will be repaid from premium revenues.			
Advances to Farm Income Assurance Fund for Gross Revenue Insurance Program	3,640,000	5,600,000	(1,960,000)
A \$5.6 million disbursement is provided by the province to the Farm Income Assurance Fund to provide for the fund's initial operating deficit. Receipts of \$3.64 million will be received from the federal government to provide for its share of the advance.			
Ministry of Attorney General			
Interest on Trusts and Deposits	10,500,000	10,500,000	—
Interest (disbursements) is credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received (receipts) from the investment of these funds or as specified by provincial statutes. Administration costs are funded through the ministry's voted appropriations.			
Ministry of Development, Trade and Tourism			
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund (Special Account)	429,000	—	429,000
Receipts represent estimated repayments of outstanding loan principal. Under the terms of the federal/provincial agreement, the last capital contributions were made to the revolving fund in 1983/84.			
Industrial Incentive Fund (Special Account)	4,360,000	90,000,000	(85,640,000)
Loans and investments (disbursements) are provided to stimulate private sector investment and development for key sectors and projects under the Industrial Development Subsidiary Agreement and other programs. Receipts represent repayments.			

Schedule D — Continued

MINISTRY RELATED FINANCING TRANSACTIONS—SUMMARY^a
 (for the Fiscal Year Ending March 31, 1992)

Financing Transaction	Receipts ^a \$	Disbursements \$	Net Cash Source (Requirement) \$
Ministry of Development, Trade and Tourism — Continued			
Small Business Incentive Program (Special Account) Loans (disbursements) are provided to assist small business investment in aquaculture and industrial production facilities and equipment under the Small Business Incentives Subsidiary Agreement and other programs. Receipts represent the federal government contribution toward disbursements.	1,500,000	17,000,000	(15,500,000)
Tourism Incentives Program (Special Account) Loans (disbursements) are provided for establishing and improving tourism attractions under the Tourist Industry Development Subsidiary Agreement. Receipts represent the federal government contribution toward disbursements.	1,500,000	3,000,000	(1,500,000)
Travel Industry Development Subsidiary Agreement Loans (disbursements) were provided to the travel and tourism industry under the terms of this federal-provincial agreement. Receipts represent repayments of outstanding loan principal. The receipts presented here include only the provincial share of the financing transaction. New loan authorizations have ended under this program. Outstanding loans will be repaid over the next several years.	100,000	—	100,000
Ministry of Energy, Mines and Petroleum Resources			
Vancouver Island Natural Gas Pipeline Assistance (Special Account) . . . Loans (disbursements) are provided to the Pacific Coast Energy Corporation to facilitate construction of a natural gas pipeline to Vancouver Island.	—	3,824,910	(3,824,910)
Vancouver Island Natural Gas Pipeline Rate Stabilization Facility The Vancouver Island Natural Gas Pipeline Act provides for the establishment of a rate stabilization facility (a repayable loan) to enable the utility to maintain fair consumer rates in the early years of its operations while its customer base is growing. Disbursements represent loan payments. No receipts are anticipated in 1991/92.	—	26,000,000	(26,000,000)
Ministry of Finance and Corporate Relations			
Low Interest Loan Assistance Revolving Fund (Special Account) Loans were provided by the province under the Low Interest Loan Assistance program. No new loan authorizations are being made. Disbursements represent residual commitments and capitalized administrative costs. Receipts represent repayments of outstanding loan principal.	117,000	100,000	17,000
Provincial Home Acquisition (Special Account) Disbursements represent new conversion mortgages, repurchased mortgage accounts and guarantee claims paid under the mortgage assistance program. Receipts represent repayment of outstanding mortgage loan principal.	6,500,000	2,225,000	4,275,000
British Columbia Transit (Gasoline Tax) Levy Advances (disbursements) are provided by the province to the British Columbia Transit Authority in respect of the British Columbia Transit Act (gasoline and motive fuel tax) levy (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations.	48,250,000	48,250,000	—

Schedule D — Continued

MINISTRY RELATED FINANCING TRANSACTIONS—SUMMARY¹
 (for the Fiscal Year Ending March 31, 1992)

Financing Transaction	Receipts ² \$	Disbursements \$	Net Cash Source (Requirement) \$
Ministry of Finance and Corporate Relations — Continued			
Land Tax Deferment Act	3,500,000	7,000,000	(3,500,000)
Local governments are reimbursed (disbursements) by the province for property taxes of seniors and other qualified property owners that are deferred under this Act. The property owner or the estate is required to repay to the province all deferred taxes together with interest on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest).			
Rural Area Property Taxes	95,300,000	96,071,000	(771,000)
Advances (disbursements) are provided by the province to local governments and entities in rural areas in respect of local taxes and levies (receipts) collected on their behalf by the Ministry of Finance and Corporate Relations.			
Ministry of Health			
Hospital Innovation Incentive Program	1,200,000	5,000,000	(3,800,000)
Loans (disbursements) are provided to stimulate investment in innovation by British Columbia hospitals. Receipts represent repayment of the loans through efficiency savings. Administration costs are funded through voted appropriations.			
Ministry of Lands and Parks			
Crown Land (Special Account)	2,000,000	4,962,400	(2,962,400)
Disbursements include recoverable expenditures for land acquisition, servicing and development. Receipts represent repayment of loan principal and deposits made on pending land sales.			
Ministry of Social Services and Housing			
Social Housing	27,575,000	27,575,000	—
Advances (disbursements) are provided to the Provincial Rental Housing Corporation to acquire sites for social housing projects. Receipts are from the Provincial Rental Housing Corporation for funds received through prepaid leases and the proceeds of other transactions with respect to purchased sites.			
Total Financing Transactions	<u>217,821,000</u>	<u>366,108,310</u>	<u>(148,287,310)</u>
Summary			
Voted Appropriations	190,065,000	238,996,000	(48,931,000)
Special Accounts	27,756,000	127,112,310	(99,356,310)
	<u>217,821,000</u>	<u>366,108,310</u>	<u>(148,287,310)</u>

NOTES

¹ The purpose of this table is to show the receipts and disbursements for major financing transactions related to ministry programs, or administered by ministries, in order to fully disclose the government's financial transactions and provide documentation for the Supply Act which authorizes voted financing transactions. Financing transactions do not affect operating revenue or expenditure, or change the net equity of the province. They do, however, change the composition of the province's assets between cash and loans and other investments. As a result, they either increase or decrease the government's cash or borrowing requirements.

² Receipts represent only the recovery of the original advance, investment or loan principal (disbursements). Interest earned on outstanding advances, investments or loans is credited to the appropriate Special Account or to General Fund revenue.

Schedule E

FULLTIME EQUIVALENT (FTE) EMPLOYMENT — SUMMARY

The government monitors and controls each special office's and ministry's annual staff utilization at the number of fulltime equivalents (FTEs) presented in the *Estimates*. The *Financial Administration Act* requires that an order in council be authorized, on the recommendation of Treasury Board, for a special office or ministry to exceed the total number of FTEs presented in the *Estimates*. The term fulltime equivalent is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). FTEs are calculated by dividing each special office's and ministry's total hours of permanent, auxiliary, temporary, seasonal and overtime employment paid, or estimated to be paid, for the fiscal year, by the normal paid working hours for one fulltime employee for one year.

The table presented below provides a summary of fulltime equivalent employment by special office and ministry for the 1990/91 and 1991/92 fiscal years. The 1990/91 Authorized FTE levels are the control limits that were originally established in the 1990/91 *Estimates*. The 1990/91 Comparable FTE levels represent the original 1990/91 numbers restated to reflect all program and staff transfers over the past year. These numbers are, therefore, directly comparable to the 1991/92 Authorized FTE levels (see Schedule A for a detailed reconciliation).

	FTEs		
	1990/91 Authorized	1990/91 Comparable	1991/92 Authorized
Auditor General	87	87	90
Ombudsman	38	38	38
Office of the Premier and Executive Council Operations	60	60	60
Ministry of Advanced Education, Training and Technology	293	293	324
Ministry of Agriculture, Fisheries and Food	416	416	438
Ministry of Attorney General	2,169	2,170	2,170
Ministry of Crown Lands (Eliminated)	474	—	—
Ministry of Development, Trade and Tourism	—	726	723
Ministry of Education	379	379	344
Ministry of Energy, Mines and Petroleum Resources	375	375	389
Ministry of Environment	1,271	1,259	1,273
Ministry of Finance and Corporate Relations	997	895	919
Ministry of Forests	3,456	3,457	3,949
Ministry of Health	3,906	3,914	4,007
Ministry of International Business and Immigration (Eliminated)	116	—	—
Ministry of Labour and Consumer Services	599	594	594
Ministry of Lands and Parks	—	902	901
Ministry of Municipal Affairs, Recreation and Culture	749	750	767
Ministry of Native Affairs	30	30	62
Ministry of Parks (Eliminated)	401	—	—
Ministry of Provincial Secretary	212	234	235
Ministry of Regional and Economic Development (Eliminated)	585	—	—
Ministry of Social Services and Housing	4,317	4,317	4,468
Ministry of Solicitor General	3,276	3,286	3,305
Ministry of Tourism (Eliminated)	77	—	—
Ministry of Transportation and Highways	2,683	2,681	2,741
Ministry of Women's Programs and Government Services and Minister Responsible for Families	669	129	116
Unallocated	—	643	—
Total¹	27,635	27,635	27,993

NOTES

¹ The Legislature (Vote 1) and the Conflict of Interest Commissioner (Vote 3) are not included in the government's staffing plan.

EXPENDITURE BY FUNCTION — SUMMARY
(General Fund)

	Estimates ¹ 1990/91	Revised Forecast 1990/91	Estimates 1991/92
	\$	\$	\$
Health	4,891,400,000	5,046,500,000	5,486,200,000
Social services	1,608,900,000	1,682,200,000	1,907,700,000
Education	4,142,500,000	4,129,400,000	4,481,900,000
Protection of persons and property	687,000,000	714,800,000	723,900,000
Transportation	1,216,900,000	1,189,400,000	1,270,900,000
Natural resources and economic development	1,184,500,000	1,114,500,000	1,159,700,000
Other	716,800,000	489,000,000	665,200,000
General government	217,800,000	230,400,000	234,300,000
Debt servicing	482,200,000	531,700,000	615,200,000
Interest paid to Budget Stabilization Fund	160,000,000	165,100,000	—
Total General Fund Expenditure	<u>15,308,000,000</u>	<u>15,293,000,000</u>	<u>16,545,000,000</u>

NOTES

¹ Expenditure by function has been restated to conform to the 1991/92 Estimates and to conform more closely to the presentation used by Statistics Canada.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS

Voted expenditure for special offices, ministries and other appropriations is presented in the *Estimates* on the basis of a group account classification system. Each group account represents a broad category of expenditure and is comprised of several specific components termed standard objects of expenditure. A supplementary publication, *Supplement to the Estimates*, provides expenditure detail for each special office, ministry and other appropriation at the individual standard object of expenditure level. This group account classification system is described below in more detail.

Salaries and Benefits

- *Base Salaries and Overtime* — includes the cost of base salaries, overtime pay and lump sum payments, for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* — includes the cost of all supplements to pay such as shift differentials, premiums and allowances.
- *Employee Benefits* — includes the cost of employer contributions to employee benefit plans and pensions. The relocation and transfer expenses of employees are also included.
- *Legislative Allowances* — includes the cost of the annual M.L.A. indemnity and supplementary salaries as authorized under Sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act*. The expense allowance payable under subsection 2 (1) is classified under Other Expenditures.

Operating Costs

- *Boards, Commissions and Courts - Fees and Expenses* — includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Public Servant Travel Expenses* — includes travel expenses of government employees and officials on government business including prescribed allowances.
- *Professional Services* — includes fees and expenses for professional services rendered directly to government such as legal, engineering or management consulting services.
- *Information Systems Operating Expenses* — includes all costs related to data, voice, image and text processing operations and services such as data processing and line charges, supplies, repairs, maintenance and short-term rentals of information processing equipment.
- *Office and Business Expenses* — includes materials, supplies and services required for the operation of offices and the conduct of government business.
- *Informational Advertising and Publications* — includes costs associated with advertising and general publications.
- *Statutory Notices, Annual Reports and Non-Discretionary Publications* — includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, Supplies, Vehicle and Equipment Operation and Maintenance* — includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services, food for institutions and the costs associated with the repair and maintenance of government vehicles, machinery and equipment.
- *Building Occupancy Charges* — includes payments to the British Columbia Buildings Corporation (B.C.B.C) or the private sector, for the rental and maintenance of buildings and office accommodation.

Asset Acquisitions

- *Data and Word Processing Systems* — includes the purchase or capital lease cost of electronic data and word processing equipment and associated software. Also includes the development cost of new data and word processing systems.
- *Office Furniture and Equipment* — includes the purchase or capital lease cost of office furniture and equipment such as typewriters and photocopiers.
- *Land, Buildings and Works* — includes the cost of acquiring such assets through purchase, capital lease or contract, but not construction by government personnel.
- *Machinery, Equipment and Vehicles* — includes the purchase or capital lease cost of aircraft, ships, vehicles, machinery and equipment.

Grants and Contributions

- *Grants* — includes grant payments of a general nature to individuals, businesses, non-profit associations and others, in accordance with established eligibility criteria, where there are no contractual requirements.
- *Contributions* — includes payments made under the authority of a contract, agreement or statute, to public bodies and organizations for the provision of specific goods and/or services to the general public where the government has some control over how the funds are to be spent, what goods and/or services are to be provided and which groups are to receive these goods and/or services.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS—Continued**Grants and Contributions (Continued)**

- *Transfers Between General Fund, Special Funds and Special Accounts* — includes transfers between Votes, Special Accounts and Special Funds.

Other Expenditures

- *Inventories* — includes payments made for the direct purchase of items to be held for resale to other government entities, or the private sector, or for redistribution within government, and adjustments for year end inventory counts.
- *Interest on the Public Debt* — includes only interest payments on the direct provincial debt borrowed for government purposes.
- *Other Expenditures* — includes expenditures which cannot be reasonably allocated to another standard object of expenditure, such as financing costs, valuation allowances and certain M.L.A. expenses..

Recoveries

- *Recoveries from Within Government* — includes recoveries for the use of equipment or the provision of goods and services within or between ministries of the provincial government.
- *Recoveries from Outside of Government* — includes costs recovered from government corporations, other levels of government, and non-government organizations.